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ABSTRACT

This document summarizes Iowa's community college budgets for fiscal year 1998 (FY 98) and offers insight into the colleges' anticipated financial activities. The introduction describes the purpose of the report and provides an overview of the budgets. Tables show appropriations and revenues for both the unrestricted and the restricted general funds, highlighting the six primary types of revenues: (1) state aid; (2) tuition and fees; (3) local support; (4) federal aid; (5) sales and services; and (6) "other" income. Individual narratives from the fifteen Iowa community colleges are offered to help explain proposed 1998 budget data and highlight aspects of projected FY 1998 activities. The last section, conclusions and recommendations, includes the suggestion that due to reduced tuition and fee revenue caused by decreased enrollments, Iowa community colleges may be forced to increase student costs. Provides a glossary of terms. (YKH)



IOWA COMMUNITY COLLEGES FISCAL YEAR 1998 BUDGETS

April 1997

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INTRODUCTION

Purpose of this Report

The Department of Education, Division of Community Colleges and Workforce Preparation, annually prepares a Community College Annual Budgets Report. This annual report provides information to assist State Board members in their role as outlined in Code of Iowa, 260C.17 to review and approve community college budgets prior to June 1 of each year. This report does not provide detailed line item review of the individual community college budgets; rather it provides summary information of the general economic health of the community colleges and seeks to provide some level of understanding about the anticipated financial activity of the colleges.

At the time the information for this report is requested from Iowa's fifteen community colleges, state general fund appropriations and tuition revenues are not determined, and employee salaries have not been settled. As in past, the community colleges have demonstrated their best attempts at preparing budget estimates for the new fiscal year without some of the actual data available.

Overview of Budgets

During the 1996 legislative session, the Iowa Legislature suspended the community college funding formula as established in the Code of Iowa, 260D that identified resource needs of the community colleges and utilized a percentage method for the distribution of state general aid to the community college system. State general aid comprises approximately 48 percent of a community college budget. When general aid is increased by 4 percent, in reality the institution only realized a 2 percent increase in the total revenue. Revenue received from local taxes, federal sources and other income have remained fairly constant or declined.

Student enrollment is often cited as having the most direct effect on college expenditures. It is important to keep in mind other significant variables which influence community college budgets. Some of these variables are:

- The mix of faculty (seniority and credentials, full-time vs. adjunct, etc.).
- Age and condition of facilities and the increased costs of current maintenance projects that have been deferred to future years.
- Obsolesce of and replacement costs of instructional equipment and technology.
- The general level of tuition and fees and their impact on access and the affordability of a college education.
- The relevance of programs of study to the interests and needs of the students, employers and citizens of Iowa.

Ultimately, enrollments are but one of the many indicators of the general health of a community college. Accessibility, affordability, and adaptability are fundamental to the mission of Iowa's community colleges, and many different factors have an impact on them. State general aid is certainly one of the most important of these factors.



UNRESTRICTED GENERAL FUND APPROPRIATIONS & REVENUES

Community colleges have six primary types of revenue available for general fund activities. These include:

- 1. State aid. State aid comes in the form of state general aid and other state aid. State general aid is approximately 48 percent of community college revenue and is distributed using a percentage method. Other state aid takes the form of special appropriations and assistance directed to an individual college for a specific purpose.
- 2. Tuition and fees.
- 3. Local support (property tax levies).
- 4. Federal aid. Federal aid consists primarily of vocational aid, but also includes various other federal programs.
- 5. Sales and service.
- 6. Other income (such as interest).

The unrestricted general fund (fund 1) is available for any legally authorized purpose and is, therefore, used to account for all revenue and expenditures for activities not provided for in other funds. Organizational units to be financed through this fund are those which are generally directly concerned with the operation and support of the educational activities of the college.

The proposed budgets contain the best estimates of revenue and expenditures known at the time of budget development. Colleges will modify their approved budgets into more realistic working budgets once these particular revenue and expenditure items have been clearly identified.

The proposed 1998 budgets are shown in the following section. For each community college, actual revenue and expenditures for fiscal 1995, 1996 and the working budget 1997 are listed. The proposed budget for fiscal 1998 is shown in column D. The percentage increase or (decrease) over the 1997 working budget is shown in the last column. The supplemental financial data summary for all 15 community colleges is shown on page 20.



SUPPLEMENTAL DETAIL Northeast Iowa Community College

1. GENERAL FUND Unrestricted						
		Actual	Actual	Working	Estimated	% increase
RESOURCES**		(A)	(B)	(C)	(D)	(decrease)
RECEIPTS	Line	FYE	FYE	FYE	FYE	Over FY 97
		6-30-95	6-30-96	06-30-97	06-30-98	Working
Beginning Fund Balance	1	608,568	619,251	709,129	913,000	28.75%
Non-Tax Income		·	•	•	-,	
400-409 Student Fees	2	358,396	387,711	360,000	360,000	0.00%
410-414 Tuition	3	4,495,776	5,011,871	5,104,264	5,168,352	1.26%
429 State General Aid	4	5,433,066	5,772,758	6,011,557	6,250,557	3.98%
421-424 Other State Aid	5	83,418	79,885	67,918	67,918	0.00%
430-449 Federal Aid	6	488,658	397,574	450,634	450,634	0.00%
450-469 Sales - Service	7		730		,	0.00%
470-499 Other (Except as noted below)	8	477,189	347,372	965,437	761,566	-21.12%
480 Proceeds from Sale of Certificates	9		•	•	,	
	10					
	11	•				
	12					
	13					
	14					
Prior year adjustment	15		(9,869)			
S/T Non-Tax Income	16	11,336,503	11,988,032	12,959,810	13,059,027	0.77%
Col. E Fund Balance & Non-TaxIncome	17	11,945,071	12,607,283	13,668,939	13,972,027	2.22%
Col. F Property Tax	18	1,079,434	1,098,636	1,153,752	1,177,100	2.02%
RESOURCES	19	13.024.505	13,705,919	14,822,691	15,149,127	2.20%
***********************	*****	*****	******	******	***********	
REQUIREMENTS**		(A)	(B)	(C)	(D)	% increase
REQUIREMENTS** EXPENDITURES AND FUND BALANCE	Line	(A) FYE	(B) FYE	(C) FYE	(D) FYE	% increase (decrease)
	Line	(A) FYE 6-30-95	(B) FYE -6-30-96	(C) FYE . 06-30-97	FYE	(decrease)
	Line	FYE	FYE	FYE		(decrease) Over FY 97
	Line	FYE	FYE	FYE	FYE	(decrease)
EXPENDITURES AND FUND BALANCE	Line 20	FYE 6-30-95	FYE 6-30-96	FYE . 06-30-97	FYE 06-30-98	(decrease) Over FY 97 Working
EXPENDITURES AND FUND BALANCE Expenditures		FYE 6-30-95 1,644,405	FYE 6-30-96 1,789,089	FYE 06-30-97 2,228,310	FYE 06-30-98 2,280,605	(decrease) Over FY 97 Working 2.35%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20	FYE 6-30-95 1,644,405 5,249,518	FYE 6-30-96 1,789,089 5,387,710	FYE 06-30-97 2,228,310 5,455,520	FYE 06-30-98 2,280,605 5,583,551	(decrease) Over FY 97 Working 2.35% 2.35%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE 6-30-95 1,644,405 5,249,518 1,570,106	FYE 6-30-96 1,789,089 5,387,710 1,551,300	FYE 06-30-97 2,228,310 5,455,520 1,666,309	FYE 06-30-98 2,280,605 5,583,551 1,705,414	(decrease) Over FY 97 Working 2.35% 2.35% 2.35%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	FYE 6-30-95 1,644,405 5,249,518 1,570,106 521,767	1,789,089 5,387,710 1,551,300 664,554	PYE 06-30-97 2,228,310 5,455,520 1,666,309 716,677	FYE 06-30-98 2,280,605 5,583,551 1,705,414 733,496	(decrease) Over FY 97 Working 2.35% 2.35% 2.35% 2.35%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	FYE 6-30-95 1,644,405 5,249,518 1,570,106 521,767 526,978	1,789,089 5,387,710 1,551,300 664,554 534,329	FYE 06-30-97 2,228,310 5,455,520 1,666,309 716,677 577,523	FYE 06-30-98 2,280,605 5,583,551 1,705,414 733,496 591,076	(decrease) Over FY 97 Working 2.35% 2.35% 2.35% 2.35% 2.35%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	FYE 6-30-95 1,644,405 5,249,518 1,570,106 521,767 526,978 785,612	1,789,089 5,387,710 1,551,300 664,554 534,329 822,447	FYE 06-30-97 2,228,310 5,455,520 1,666,309 716,677 577,523 844,226	FYE 06-30-98 2,280,605 5,583,551 1,705,414 733,496 591,076 864,039	(decrease) Over FY 97 Working 2.35% 2.35% 2.35% 2.35% 2.35% 2.35%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26	FYE 6-30-95 1,644,405 5,249,518 1,570,106 521,767 526,978 785,612 349,279	1,789,089 5,387,710 1,551,300 664,554 534,329 822,447 358,237	FYE 06-30-97 2,228,310 5,455,520 1,666,309 716,677 577,523 844,226 395,518	2,280,605 5,583,551 1,705,414 733,496 591,076 864,039 404,800	(decrease) Over FY 97 Working 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	FYE 6-30-95 1,644,405 5,249,518 1,570,106 521,767 526,978 785,612 349,279 607,613	1,789,089 5,387,710 1,551,300 664,554 534,329 822,447 358,237 663,677	FYE 06-30-97 2,228,310 5,455,520 1,666,309 716,677 577,523 844,226 395,518 706,415	2,280,605 5,583,551 1,705,414 733,496 591,076 864,039 404,800 722,993	(decrease) Over FY 97 Working 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26 27 28	FYE 6-30-95 1,644,405 5,249,518 1,570,106 521,767 526,978 785,612 349,279	1,789,089 5,387,710 1,551,300 664,554 534,329 822,447 358,237	FYE 06-30-97 2,228,310 5,455,520 1,666,309 716,677 577,523 844,226 395,518	2,280,605 5,583,551 1,705,414 733,496 591,076 864,039 404,800	(decrease) Over FY 97 Working 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 1,644,405 5,249,518 1,570,106 521,767 526,978 785,612 349,279 607,613	1,789,089 5,387,710 1,551,300 664,554 534,329 822,447 358,237 663,677	FYE 06-30-97 2,228,310 5,455,520 1,666,309 716,677 577,523 844,226 395,518 706,415	2,280,605 5,583,551 1,705,414 733,496 591,076 864,039 404,800 722,993	(decrease) Over FY 97 Working 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 1,644,405 5,249,518 1,570,106 521,767 526,978 785,612 349,279 607,613	1,789,089 5,387,710 1,551,300 664,554 534,329 822,447 358,237 663,677	FYE 06-30-97 2,228,310 5,455,520 1,666,309 716,677 577,523 844,226 395,518 706,415	2,280,605 5,583,551 1,705,414 733,496 591,076 864,039 404,800 722,993	(decrease) Over FY 97 Working 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 1,644,405 5,249,518 1,570,106 521,767 526,978 785,612 349,279 607,613 1,149,975	FYE 6-30-96 1,789,089 5,387,710 1,551,300 664,554 534,329 822,447 358,237 663,677 1,225,447	FYE 06-30-97 2,228,310 5,455,520 1,666,309 716,677 577,523 844,226 395,518 706,415 1,319,193	FYE 06-30-98 2,280,605 5,583,551 1,705,414 733,496 591,076 864,039 404,800 722,993 1,350,153	(decrease) Over FY 97 Working 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	FYE 6-30-95 1,644,405 5,249,518 1,570,106 521,767 526,978 785,612 349,279 607,613 1,149,975	FYE 6-30-96 1,789,089 5,387,710 1,551,300 664,554 534,329 822,447 358,237 663,677 1,225,447	FYE 06-30-97 2,228,310 5,455,520 1,666,309 716,677 577,523 844,226 395,518 706,415 1,319,193	FYE 06-30-98 2,280,605 5,583,551 1,705,414 733,496 591,076 864,039 404,800 722,993 1,350,153	(decrease) Over FY 97 Working 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 1,644,405 5,249,518 1,570,106 521,767 526,978 785,612 349,279 607,613 1,149,975	FYE 6-30-96 1,789,089 5,387,710 1,551,300 664,554 534,329 822,447 358,237 663,677 1,225,447	FYE 06-30-97 2,228,310 5,455,520 1,666,309 716,677 577,523 844,226 395,518 706,415 1,319,193	FYE 06-30-98 2,280,605 5,583,551 1,705,414 733,496 591,076 864,039 404,800 722,993 1,350,153	(decrease) Over FY 97 Working 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 1,644,405 5,249,518 1,570,106 521,767 526,978 785,612 349,279 607,613 1,149,975	FYE 6-30-96 1,789,089 5,387,710 1,551,300 664,554 534,329 822,447 358,237 663,677 1,225,447	FYE 06-30-97 2,228,310 5,455,520 1,666,309 716,677 577,523 844,226 395,518 706,415 1,319,193 13,909,691 913,000	FYE 06-30-98 2,280,605 5,583,551 1,705,414 733,496 591,076 864,039 404,800 722,993 1,350,153	(decrease) Over FY 97 Working 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 1,644,405 5,249,518 1,570,106 521,767 526,978 785,612 349,279 607,613 1,149,975 12,405,254 619,251 13,024,505	FYE 6-30-96 1,789,089 5,387,710 1,551,300 664,554 534,329 822,447 358,237 663,677 1,225,447 12,996,790 709,129 13,705,919	FYE 06-30-97 2,228,310 5,455,520 1,666,309 716,677 577,523 844,226 395,518 706,415 1,319,193 13,909,691 913,000 14,822,691	FYE 06-30-98 2,280,605 5,583,551 1,705,414 733,496 591,076 864,039 404,800 722,993 1,350,153 14,236,127 913,000 15,149,127	(decrease) Over FY 97 Working 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 1,644,405 5,249,518 1,570,106 521,767 526,978 785,612 349,279 607,613 1,149,975 12,405,254 619,251 13,024,505 10,732,679	FYE 6-30-96 1,789,089 5,387,710 1,551,300 664,554 534,329 822,447 358,237 663,677 1,225,447 12,996,790 709,129 13,705,919 11,226,351	FYE 06-30-97 2,228,310 5,455,520 1,666,309 716,677 577,523 844,226 395,518 706,415 1,319,193 13,909,691 913,000 14,822,691 11,886,037	FYE 06-30-98 2,280,605 5,583,551 1,705,414 733,496 591,076 864,039 404,800 722,993 1,350,153 14,236,127 913,000 15,149,127 12,164,981	(decrease) Over FY 97 Working 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	FYE 6-30-95 1,644,405 5,249,518 1,570,106 521,767 526,978 785,612 349,279 607,613 1,149,975 12,405,254 619,251 13,024,505 10,732,679 1,067,941	FYE 6-30-96 1,789,089 5,387,710 1,551,300 664,554 534,329 822,447 358,237 663,677 1,225,447 12,996,790 709,129 13,705,919 11,226,351 1,160,095	FYE 06-30-97 2,228,310 5,455,520 1,666,309 716,677 577,523 844,226 395,518 706,415 1,319,193 13,909,691 913,000 14,822,691 11,886,037 1,283,645	FYE 06-30-98 2,280,605 5,583,551 1,705,414 733,496 591,076 864,039 404,800 722,993 1,350,153 14,236,127 913,000 15,149,127 12,164,981 1,313,770	(decrease) Over FY 97 Working 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 1,644,405 5,249,518 1,570,106 521,767 526,978 785,612 349,279 607,613 1,149,975 12,405,254 619,251 13,024,505 10,732,679 1,067,941 569,389	FYE 6-30-96 1,789,089 5,387,710 1,551,300 664,554 534,329 822,447 358,237 663,677 1,225,447 12,996,790 709,129 13,705,919 11,226,351 1,160,095 581,367	FYE 06-30-97 2,228,310 5,455,520 1,666,309 716,677 577,523 844,226 395,518 706,415 1,319,193 13,909,691 913,000 14,822,691 11,886,037 1,283,645 694,721	FYE 06-30-98 2,280,605 5,583,551 1,705,414 733,496 591,076 864,039 404,800 722,993 1,350,153 14,236,127 913,000 15,149,127 12,164,981 1,313,770 711,025	(decrease) Over FY 97 Working 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	FYE 6-30-95 1,644,405 5,249,518 1,570,106 521,767 526,978 785,612 349,279 607,613 1,149,975 12,405,254 619,251 13,024,505 10,732,679 1,067,941 569,389 35,245	FYE 6-30-96 1,789,089 5,387,710 1,551,300 664,554 534,329 822,447 358,237 663,677 1,225,447 12,996,790 709,129 13,705,919 11,226,351 1,160,095 581,367 28,977	FYE 06-30-97 2,228,310 5,455,520 1,666,309 716,677 577,523 844,226 395,518 706,415 1,319,193 13,909,691 913,000 14,822,691 11,886,037 1,283,645 694,721 45,288	FYE 06-30-98 2,280,605 5,583,551 1,705,414 733,496 591,076 864,039 404,800 722,993 1,350,153 14,236,127 913,000 15,149,127 12,164,981 1,313,770 711,025 46,351	(decrease) Over FY 97 Working 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 1,644,405 5,249,518 1,570,106 521,767 526,978 785,612 349,279 607,613 1,149,975 12,405,254 619,251 13,024,505 10,732,679 1,067,941 569,389	FYE 6-30-96 1,789,089 5,387,710 1,551,300 664,554 534,329 822,447 358,237 663,677 1,225,447 12,996,790 709,129 13,705,919 11,226,351 1,160,095 581,367	FYE 06-30-97 2,228,310 5,455,520 1,666,309 716,677 577,523 844,226 395,518 706,415 1,319,193 13,909,691 913,000 14,822,691 11,886,037 1,283,645 694,721	FYE 06-30-98 2,280,605 5,583,551 1,705,414 733,496 591,076 864,039 404,800 722,993 1,350,153 14,236,127 913,000 15,149,127 12,164,981 1,313,770 711,025	(decrease) Over FY 97 Working 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 2.35% 0.00%



SUPPLEMENTAL DETAIL North Iowa Area Community College

1. GENERAL FUND Unrestricted						
		Actual	Actual	Working	Estimated	% increase
RESOURCES**		(A)	(B)	(C)	(D)	(decrease)
RECEIPTS	Line	FYE	FYE	FYÉ	FYÉ	Over FY 97
•		6-30-95	6-30-96	06-30-97	06-30-98	Working
Beginning Fund Balance	1	1,433,603	1,339,354	1,383,952	1,385,894	0.14%
Non-TaxIncome	•	1,400,000	1,000,004	1,000,302	1,303,034	0.14%
400-409 Student Fees	. 2	333,731	332,317	386,867	406,210	5.00%
410-414 Tuition	3	3,992,718	4,265,702	4,343,157	4,560,315	5.00%
429 State General Aid	4	6,534,443	6,806,992	7,088,572	7,372,115	4.00%
421-424 Other State Aid	5	41,581	41,628	42,900	42,900	0.00%
430-449 Federal Aid	6	499,961	551,996	513,247	513,247	0.00%
450-469 Sales - Service	7	393,013	384,419	302,851	325,500	7.48%
470-499 Other (Except as noted below)	8	800,403	990,308	1,513,410	1,678,846	10.93%
(=	9	0	0	0	1,070,040	10.33 %
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Audit Adjustment	15					
S/T Non-TaxIncome	16	12,595,850	13,373,362	14,191,004	14,899,133	4.99%
Col. E Fund Balance & Non-Tax Income	17	14,029,453	14,712,716	15,574,956	16,285,027	4.56%
Col. F Property Tax	18	791,063	794,961	774,300	802,165	3.60%
RESOURCES	19	14,820,516	15,507,677	16,349,256	17,087,192	4.51%
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REQUIREMENTS**		(A)	(B)	(C)	(D)	% increase
REQUIREMENTS** EXPENDITURES AND FUND BALANCE	Line	(A) FYE	(B) FYE	(C) FYE	(D) FYE	% increase (decrease)
	Line					
EXPENDITURES AND FUND BALANCE	Line	FYÉ	FYÉ	FYE	FYÉ	(decrease)
EXPENDITURES AND FUND BALANCE Expenditures		FYÉ 6-30-95	FYÉ 6-30-96	FYE 06-30-97	FYÉ 06-30-98	(decrease) Over FY 97 Working
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences	20	FYE 6-30-95 4,044,330	FYÉ 6-30-96 4,084,382	FYE 06-30-97 4,293,633	FYE 06-30-98 4,398,315	(decrease) Over FY 97 Working 2.44%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	FYE 6-30-95 4,044,330 2,296,070	FYÉ 6-30-96 4,084,382 2,404,099	FYE 06-30-97 4,293,633 2,695,058	FYE 06-30-98 4,398,315 2,792,511	(decrease) Over FY 97 Working 2.44% 3.62%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE 6-30-95 4,044,330 2,296,070 2,463,526	FYE 6-30-96 4,084,382 2,404,099 2,631,556	FYE 06-30-97 4,293,633 2,695,058 2,678,715	FYE 06-30-98 4,398,315 2,792,511 2,859,407	(decrease) Over FY 97 Working 2.44% 3.62% 6.75%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	FYE 6-30-95 4,044,330 2,296,070 2,463,526 120,850	FYE 6-30-96 4,084,382 2,404,099 2,631,556 148,272	FYE 06-30-97 4,293,633 2,695,058 2,678,715 295,118	FYE 06-30-98 4,398,315 2,792,511 2,859,407 309,874	(decrease) Over FY 97 Working 2.44% 3.62% 6.75% 5.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	FYE 6-30-95 4,044,330 2,296,070 2,463,526 120,850 664,833	FYE 6-30-96 4,084,382 2,404,099 2,631,556 148,272 698,450	FYE 06-30-97 4,293,633 2,695,058 2,678,715 295,118 713,096	FYE 06-30-98 4,398,315 2,792,511 2,859,407 309,874 748,751	(decrease) Over FY 97 Working 2.44% 3.62% 6.75% 5.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	FYE 6-30-95 4,044,330 2,296,070 2,463,526 120,850 664,833 1,245,821	FYE 6-30-96 4,084,382 2,404,099 2,631,556 148,272 698,450 1,274,503	FYE 06-30-97 4,293,633 2,695,058 2,678,715 295,118 713,096 1,481,715	FYE 06-30-98 4,398,315 2,792,511 2,859,407 309,874 748,751 1,555,801	(decrease) Over FY 97 Working 2.44% 3.62% 6.75% 5.00% 5.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26	FYE 6-30-95 4,044,330 2,296,070 2,463,526 120,850 664,833 1,245,821 408,118	FYE 6-30-96 4,084,382 2,404,099 2,631,556 148,272 698,450 1,274,503 421,492	FYE 06-30-97 4,293,633 2,695,058 2,678,715 295,118 713,096 1,481,715 450,818	FYE 06-30-98 4,398,315 2,792,511 2,859,407 309,874 748,751 1,555,801 473,359	(decrease) Over FY 97 Working 2.44% 3.62% 6.75% 5.00% 5.00% 5.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	FYE 6-30-95 4,044,330 2,296,070 2,463,526 120,850 664,833 1,245,821 408,118 1,418,752	FYE 6-30-96 4,084,382 2,404,099 2,631,556 148,272 698,450 1,274,503 421,492 1,612,729	FYE 06-30-97 4,293,633 2,695,058 2,678,715 295,118 713,096 1,481,715 450,818 1,455,611	FYE 06-30-98 4,398,315 2,792,511 2,859,407 309,874 748,751 1,555,801 473,359 1,628,392	(decrease) Over FY 97 Working 2.44% 3.62% 6.75% 5.00% 5.00% 5.00% 11.87%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26 27 28	FYE 6-30-95 4,044,330 2,296,070 2,463,526 120,850 664,833 1,245,821 408,118	FYE 6-30-96 4,084,382 2,404,099 2,631,556 148,272 698,450 1,274,503 421,492	FYE 06-30-97 4,293,633 2,695,058 2,678,715 295,118 713,096 1,481,715 450,818	FYE 06-30-98 4,398,315 2,792,511 2,859,407 309,874 748,751 1,555,801 473,359	(decrease) Over FY 97 Working 2.44% 3.62% 6.75% 5.00% 5.00% 5.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 4,044,330 2,296,070 2,463,526 120,850 664,833 1,245,821 408,118 1,418,752	FYE 6-30-96 4,084,382 2,404,099 2,631,556 148,272 698,450 1,274,503 421,492 1,612,729	FYE 06-30-97 4,293,633 2,695,058 2,678,715 295,118 713,096 1,481,715 450,818 1,455,611	FYE 06-30-98 4,398,315 2,792,511 2,859,407 309,874 748,751 1,555,801 473,359 1,628,392	(decrease) Over FY 97 Working 2.44% 3.62% 6.75% 5.00% 5.00% 5.00% 11.87%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 4,044,330 2,296,070 2,463,526 120,850 664,833 1,245,821 408,118 1,418,752	FYE 6-30-96 4,084,382 2,404,099 2,631,556 148,272 698,450 1,274,503 421,492 1,612,729	FYE 06-30-97 4,293,633 2,695,058 2,678,715 295,118 713,096 1,481,715 450,818 1,455,611	FYE 06-30-98 4,398,315 2,792,511 2,859,407 309,874 748,751 1,555,801 473,359 1,628,392	(decrease) Over FY 97 Working 2.44% 3.62% 6.75% 5.00% 5.00% 5.00% 11.87%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30	FYE 6-30-95 4,044,330 2,296,070 2,463,526 120,850 664,833 1,245,821 408,118 1,418,752 818,862	FYE 6-30-96 4,084,382 2,404,099 2,631,556 148,272 698,450 1,274,503 421,492 1,612,729 848,242	FYE 06-30-97 4,293,633 2,695,058 2,678,715 295,118 713,096 1,481,715 450,818 1,455,611 899,598	FYE 06-30-98 4,398,315 2,792,511 2,859,407 309,874 748,751 1,555,801 473,359 1,628,392 944,578	(decrease) Over FY 97 Working 2.44% 3.62% 6.75% 5.00% 5.00% 5.00% 11.87% 5.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	FYE 6-30-95 4,044,330 2,296,070 2,463,526 120,850 664,833 1,245,821 408,118 1,418,752 818,862	FYE 6-30-96 4,084,382 2,404,099 2,631,556 148,272 698,450 1,274,503 421,492 1,612,729 848,242	FYE 06-30-97 4,293,633 2,695,058 2,678,715 295,118 713,096 1,481,715 450,818 1,455,611 899,598	FYE 06-30-98 4,398,315 2,792,511 2,859,407 309,874 748,751 1,555,801 473,359 1,628,392 944,578	(decrease) Over FY 97 Working 2.44% 3.62% 6.75% 5.00% 5.00% 5.00% 5.00% 5.00% 5.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30	FYE 6-30-95 4,044,330 2,296,070 2,463,526 120,850 664,833 1,245,821 408,118 1,418,752 818,862	FYE 6-30-96 4,084,382 2,404,099 2,631,556 148,272 698,450 1,274,503 421,492 1,612,729 848,242	FYE 06-30-97 4,293,633 2,695,058 2,678,715 295,118 713,096 1,481,715 450,818 1,455,611 899,598	FYE 06-30-98 4,398,315 2,792,511 2,859,407 309,874 748,751 1,555,801 473,359 1,628,392 944,578	(decrease) Over FY 97 Working 2.44% 3.62% 6.75% 5.00% 5.00% 5.00% 11.87% 5.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	FYE 6-30-95 4,044,330 2,296,070 2,463,526 120,850 664,833 1,245,821 408,118 1,418,752 818,862	FYE 6-30-96 4,084,382 2,404,099 2,631,556 148,272 698,450 1,274,503 421,492 1,612,729 848,242	FYE 06-30-97 4,293,633 2,695,058 2,678,715 295,118 713,096 1,481,715 450,818 1,455,611 899,598	FYE 06-30-98 4,398,315 2,792,511 2,859,407 309,874 748,751 1,555,801 473,359 1,628,392 944,578	(decrease) Over FY 97 Working 2.44% 3.62% 6.75% 5.00% 5.00% 5.00% 5.00% 5.00% 5.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 4,044,330 2,296,070 2,463,526 120,850 664,833 1,245,821 408,118 1,418,752 818,862 13,481,162 1,339,354	FYE 6-30-96 4,084,382 2,404,099 2,631,556 148,272 698,450 1,274,503 421,492 1,612,729 848,242 14,123,725 1,383,952	FYE 06-30-97 4,293,633 2,695,058 2,678,715 295,118 713,096 1,481,715 450,818 1,455,611 899,598	FYE 06-30-98 4,398,315 2,792,511 2,859,407 309,874 748,751 1,555,801 473,359 1,628,392 944,578 15,710,988 1,376,204	(decrease) Over FY 97 Working 2.44% 3.62% 6.75% 5.00% 5.00% 5.00% 5.00% 5.00% -0.70%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 4,044,330 2,296,070 2,463,526 120,850 664,833 1,245,821 408,118 1,418,752 818,862 13,481,162 1,339,354 14,820,516	FYE 6-30-96 4,084,382 2,404,099 2,631,556 148,272 698,450 1,274,503 421,492 1,612,729 848,242 14,123,725 1,383,952 15,507,677	FYE 06-30-97 4,293,633 2,695,058 2,678,715 295,118 713,096 1,481,715 450,818 1,455,611 899,598 14,963,362 1,385,894 16,349,256	FYE 06-30-98 4,398,315 2,792,511 2,859,407 309,874 748,751 1,555,801 473,359 1,628,392 944,578 15,710,988 1,376,204 17,087,192	(decrease) Over FY 97 Working 2.44% 3.62% 6.75% 5.00% 5.00% 5.00% 5.00% 5.00% 4.51%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 4,044,330 2,296,070 2,463,526 120,850 664,833 1,245,821 408,118 1,418,752 818,862 13,481,162 1,339,354 14,820,516 9,908,206	FYE 6-30-96 4,084,382 2,404,099 2,631,556 148,272 698,450 1,274,503 421,492 1,612,729 848,242 14,123,725 1,383,952 15,507,677 10,165,398	FYE 06-30-97 4,293,633 2,695,058 2,678,715 295,118 713,096 1,481,715 450,818 1,455,611 899,598 14,963,362 1,385,894 16,349,256 10,980,381	FYE 06-30-98 4,398,315 2,792,511 2,859,407 309,874 748,751 1,555,801 473,359 1,628,392 944,578 15,710,988 1,376,204 17,087,192 11,528,858	(decrease) Over FY 97 Working 2.44% 3.62% 6.75% 5.00% 5.00% 5.00% 5.00% 6.00% 4.51% 5.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	FYE 6-30-95 4,044,330 2,296,070 2,463,526 120,850 664,833 1,245,821 408,118 1,418,752 818,862 13,481,162 1,339,354 14,820,516 9,908,206 2,266,479	FYE 6-30-96 4,084,382 2,404,099 2,631,556 148,272 698,450 1,274,503 421,492 1,612,729 848,242 14,123,725 1,383,952 15,507,677 10,165,398 2,573,857	FYE 06-30-97 4,293,633 2,695,058 2,678,715 295,118 713,096 1,481,715 450,818 1,455,611 899,598 14,963,362 1,385,894 16,349,256 10,980,381 2,561,857	FYE 06-30-98 4,398,315 2,792,511 2,859,407 309,874 748,751 1,555,801 473,359 1,628,392 944,578 15,710,988 1,376,204 17,087,192 11,528,858 2,689,950	(decrease) Over FY 97 Working 2.44% 3.62% 6.75% 5.00% 5.00% 5.00% 6.00% 11.87% 5.00% 4.51% 5.00% 5.00% 5.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 4,044,330 2,296,070 2,463,526 120,850 664,833 1,245,821 408,118 1,418,752 818,862 13,481,162 1,339,354 14,820,516 9,908,206 2,266,479 980,541	FYE 6-30-96 4,084,382 2,404,099 2,631,556 148,272 698,450 1,274,503 421,492 1,612,729 848,242 14,123,725 1,383,952 15,507,677 10,165,398 2,573,857 1,083,518	FYE 06-30-97 4,293,633 2,695,058 2,678,715 295,118 713,096 1,481,715 450,818 1,455,611 899,598 14,963,362 1,385,894 16,349,256 10,980,381 2,561,857 1,234,624	FYE 06-30-98 4,398,315 2,792,511 2,859,407 309,874 748,751 1,555,801 473,359 1,628,392 944,578 15,710,988 1,376,204 17,087,192 11,528,858 2,689,950 1,296,355	(decrease) Over FY 97 Working 2.44% 3.62% 6.75% 5.00% 5.00% 5.00% 6.00% 11.87% 5.00% -0.70% 4.51% 5.00% 5.00% 5.00%



${\color{blue} {\sf SUPPLEMENTAL\ DETAIL}\ \ low a\ Lakes\ Community\ College}$

1. GENERAL FUND Unrestricted						
		Actual	Actual	Working	Estimated	% increase
RESOURCES**		(A)	(B)	(C)	(D)	(decrease)
RECEIPTS	Line	FYE	FYE	FYE	FYE	Over FY 97
		6-30-95	6-30-96	6-30-97	6-30-98	Working
Beginning Fund Balance	1	802,908	799,873	810,165	810,165	0.00%
Non-Tax Income						
400-409 Student Fees	2	241,217	387,456	388,500	390,000	0.39%
410-414 Tuition	3	3,376,055	4,069,007	4,479,000	4,700,000	4.93%
429 State General Aid	4	6,199,837	6,427,597	6,693,000	7,000,000	4.59%
421-424 Other State Aid	5	44,455	47,626	48,000	50,000	4.17%
430-449 Federal Aid	6	343,496	393,043	324,000	350,000	8.02%
450-469 Sales - Service	7	11,612	61,352	80,000	100,000	25.00%
470-499 Other (Except as noted below)	8	138,506	98,588	293,000	325,000	10.92%
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Audit Adiustment	14					
Audit Adjustment	15	10 255 170	11 404 660	10 005 500	10.015.000	4.059/
S/T Non-Tax Income	16	10,355,178	11,484,669	12,305,500	12,915,000	4.95%
Col. E Fund Balance & Non-Tax Income	17 18	11,158,086	12,284,542	13,115,665	13,725,165	4.65%
Col. F Property Tax RESOURCES	19	599,619 11,757,705	615,742 12,900,284	594,500	610,000	2.61%
**************************************	13 ******	*********	12,900,204	13,710,165	14,335,165	4.56%
REQUIREMENTS**		(A)	(B)	(C)	(D)	% increase
REQUIREMENTS** EXPENDITURES AND FUND BALANCE	l ine	(A) EYE	(B)	(C)	(D)	% increase
REQUIREMENTS** EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
	Line					(decrease) Over FY 97
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
EXPENDITURES AND FUND BALANCE Expenditures	Line 20	FYE	FYE 6-30-96	FYE 6-30-97	FYE 6-30-98	(decrease) Over FY 97 Working
EXPENDITURES AND FUND BALANCE		FYE 6-30-95	FYE	FYE 6-30-97 2,965,000	FYE	(decrease) Over FY 97
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences	20	FYE 6-30-95 2,661,455	FYE 6-30-96 2,707,649	FYE 6-30-97	FYE 6-30-98 3,100,000 2,300,000	(decrease) Over FY 97 Working 4.55%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	FYE 6-30-95 2,661,455 2,089,030	FYE 6-30-96 2,707,649 2,156,796	FYE 6-30-97 2,965,000 2,201,000	FYE 6-30-98 3,100,000	(decrease) Over FY 97 Working 4.55% 4.50%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE 6-30-95 2,661,455 2,089,030 941,857	FYE 6-30-96 2,707,649 2,156,796 913,343	FYE 6-30-97 2,965,000 2,201,000 985,000	FYE 6-30-98 3,100,000 2,300,000 1,100,000	(decrease) Over FY 97 Working 4.55% 4.50% 11.68%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	FYE 6-30-95 2,661,455 2,089,030 941,857 926,128	FYE 6-30-96 2,707,649 2,156,796 913,343 931,958	FYE 6-30-97 2,965,000 2,201,000 985,000 1,063,000	FYE 6-30-98 3,100,000 2,300,000 1,100,000 1,100,000	(decrease) Over FY 97 Working 4.55% 4.50% 11.68% 3.48%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	FYE 6-30-95 2,661,455 2,089,030 941,857 926,128 549,855	FYE 6-30-96 2,707,649 2,156,796 913,343 931,958 642,031	FYE 6-30-97 2,965,000 2,201,000 985,000 1,063,000 668,000	3,100,000 2,300,000 1,100,000 1,100,000 700,000	(decrease) Over FY 97 Working 4.55% 4.50% 11.68% 3.48% 4.79%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	FYE 6-30-95 2,661,455 2,089,030 941,857 926,128 549,855 913,302	FYE 6-30-96 2,707,649 2,156,796 913,343 931,958 642,031 1,178,745	FYE 6-30-97 2,965,000 2,201,000 985,000 1,063,000 668,000 1,284,000	3,100,000 2,300,000 1,100,000 1,100,000 700,000 1,300,000	(decrease) Over FY 97 Working 4.55% 4.50% 11.68% 3.48% 4.79% 1.25%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources	20 21 22 23 24 25 26	FYE 6-30-95 2,661,455 2,089,030 941,857 926,128 549,855 913,302 511,758 1,086,480 885,854	FYE 6-30-96 2,707,649 2,156,796 913,343 931,958 642,031 1,178,745 567,060	FYE 6-30-97 2,965,000 2,201,000 985,000 1,063,000 668,000 1,284,000 644,000	3,100,000 2,300,000 1,100,000 700,000 1,300,000 700,000	(decrease) Over FY 97 Working 4.55% 4.50% 11.68% 3.48% 4.79% 1.25% 8.70%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 2,661,455 2,089,030 941,857 926,128 549,855 913,302 511,758 1,086,480	FYE 6-30-96 2,707,649 2,156,796 913,343 931,958 642,031 1,178,745 567,060 1,128,247	FYE 6-30-97 2,965,000 2,201,000 985,000 1,063,000 668,000 1,284,000 644,000 966,000	3,100,000 2,300,000 1,100,000 700,000 1,300,000 700,000 1,000,000	(decrease) Over FY 97 Working 4.55% 4.50% 11.68% 3.48% 4.79% 1.25% 8.70% 3.52%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 2,661,455 2,089,030 941,857 926,128 549,855 913,302 511,758 1,086,480 885,854 392,113	FYE 6-30-96 2,707,649 2,156,796 913,343 931,958 642,031 1,178,745 567,060 1,128,247	FYE 6-30-97 2,965,000 2,201,000 985,000 1,063,000 668,000 1,284,000 644,000 966,000	3,100,000 2,300,000 1,100,000 700,000 1,300,000 700,000 1,000,000	(decrease) Over FY 97 Working 4.55% 4.50% 11.68% 3.48% 4.79% 1.25% 8.70% 3.52%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 2,661,455 2,089,030 941,857 926,128 549,855 913,302 511,758 1,086,480 885,854 392,113	FYE 6-30-96 2,707,649 2,156,796 913,343 931,958 642,031 1,178,745 567,060 1,128,247 1,867,336	FYE 6-30-97 2,965,000 2,201,000 985,000 1,063,000 668,000 1,284,000 944,000 966,000 2,124,000	3,100,000 2,300,000 1,100,000 1,100,000 700,000 1,300,000 700,000 1,000,000 2,225,000	(decrease) Over FY 97 Working 4.55% 4.50% 11.68% 3.48% 4.79% 1.25% 8.70% 3.52% 4.76%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 2,661,455 2,089,030 941,857 926,128 549,855 913,302 511,758 1,086,480 885,854 392,113 0 10,957,832	FYE 6-30-96 2,707,649 2,156,796 913,343 931,958 642,031 1,178,745 567,060 1,128,247 1,867,336 (3,046) 12,090,119	FYE 6-30-97 2,965,000 2,201,000 985,000 1,063,000 668,000 1,284,000 966,000 2,124,000	3,100,000 2,300,000 1,100,000 1,100,000 700,000 1,300,000 700,000 1,000,000 2,225,000	(decrease) Over FY 97 Working 4.55% 4.50% 11.68% 3.48% 4.79% 1.25% 8.70% 3.52% 4.76%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 2,661,455 2,089,030 941,857 926,128 549,855 913,302 511,758 1,086,480 885,854 392,113	FYE 6-30-96 2,707,649 2,156,796 913,343 931,958 642,031 1,178,745 567,060 1,128,247 1,867,336	FYE 6-30-97 2,965,000 2,201,000 985,000 1,063,000 668,000 1,284,000 944,000 966,000 2,124,000	3,100,000 2,300,000 1,100,000 1,100,000 700,000 1,300,000 700,000 1,000,000 2,225,000	(decrease) Over FY 97 Working 4.55% 4.50% 11.68% 3.48% 4.79% 1.25% 8.70% 3.52% 4.76%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 2,661,455 2,089,030 941,857 926,128 549,855 913,302 511,758 1,086,480 885,854 392,113 0 10,957,832	FYE 6-30-96 2,707,649 2,156,796 913,343 931,958 642,031 1,178,745 567,060 1,128,247 1,867,336 (3,046) 12,090,119	FYE 6-30-97 2,965,000 2,201,000 985,000 1,063,000 668,000 1,284,000 966,000 2,124,000	3,100,000 2,300,000 1,100,000 1,100,000 700,000 1,300,000 700,000 1,000,000 2,225,000	(decrease) Over FY 97 Working 4.55% 4.50% 11.68% 3.48% 4.79% 1.25% 8.70% 3.52% 4.76%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 2,661,455 2,089,030 941,857 926,128 549,855 913,302 511,758 1,086,480 885,854 392,113 0 10,957,832 799,873	FYE 6-30-96 2,707,649 2,156,796 913,343 931,958 642,031 1,178,745 567,060 1,128,247 1,867,336 (3,046) 12,090,119 810,165	FYE 6-30-97 2,965,000 2,201,000 985,000 1,063,000 668,000 1,284,000 966,000 2,124,000	FYE 6-30-98 3,100,000 2,300,000 1,100,000 700,000 1,300,000 700,000 1,000,000 2,225,000 13,525,000 810,165	(decrease) Over FY 97 Working 4.55% 4.50% 11.68% 3.48% 4.79% 1.25% 8.70% 3.52% 4.76% 4.84% 0.00% 4.56%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 2,661,455 2,089,030 941,857 926,128 549,855 913,302 511,758 1,086,480 885,854 392,113 0 10,957,832 799,873	FYE 6-30-96 2,707,649 2,156,796 913,343 931,958 642,031 1,178,745 567,060 1,128,247 1,867,336 (3,046) 12,090,119 810,165	FYE 6-30-97 2,965,000 2,201,000 985,000 1,063,000 668,000 1,284,000 966,000 2,124,000 12,900,000 810,165	FYE 6-30-98 3,100,000 2,300,000 1,100,000 700,000 1,300,000 700,000 1,000,000 2,225,000 13,525,000 810,165	(decrease) Over FY 97 Working 4.55% 4.50% 11.68% 3.48% 4.79% 1.25% 8.70% 3.52% 4.76% 4.84% 0.00% 4.56% 4.21%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 2,661,455 2,089,030 941,857 926,128 549,855 913,302 511,758 1,086,480 885,854 392,113 0 10,957,832 799,873 11,757,705 8,276,614	FYE 6-30-96 2,707,649 2,156,796 913,343 931,958 642,031 1,178,745 567,060 1,128,247 1,867,336 (3,046) 12,090,119 810,165 12,990,284 8,988,706	FYE 6-30-97 2,965,000 2,201,000 985,000 1,063,000 668,000 1,284,000 966,000 2,124,000 12,900,000 810,165 13,710,165 9,500,000	FYE 6-30-98 3,100,000 2,300,000 1,100,000 700,000 1,300,000 700,000 2,225,000 13,525,000 810,165 14,335,165 9,900,000 1,675,000 1,200,000	(decrease) Over FY 97 Working 4.55% 4.50% 11.68% 3.48% 4.79% 1.25% 8.70% 3.52% 4.76% 4.84% 0.00% 4.56% 4.21% 3.68% 15.19%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	FYE 6-30-95 2,661,455 2,089,030 941,857 926,128 549,855 913,302 511,758 1,086,480 885,854 392,113 0 10,957,832 799,873 11,757,705 8,276,614 1,434,754	FYE 6-30-96 2,707,649 2,156,796 913,343 931,958 642,031 1,178,745 567,060 1,128,247 1,867,336 (3,046) 12,090,119 810,165 12,900,284 8,988,706 1,538,937 826,188 558,679	FYE 6-30-97 2,965,000 2,201,000 985,000 1,063,000 668,000 1,284,000 966,000 2,124,000 12,900,000 810,165 13,710,165 9,500,000 1,615,600	3,100,000 2,300,000 1,100,000 1,100,000 700,000 1,300,000 700,000 1,000,000 2,225,000 13,525,000 810,165 14,335,165 9,900,000 1,675,000	(decrease) Over FY 97 Working 4.55% 4.50% 11.68% 3.48% 4.79% 1.25% 8.70% 3.52% 4.76% 4.84% 0.00% 4.56% 4.21% 3.68% 15.19%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 2,661,455 2,089,030 941,857 926,128 549,855 913,302 511,758 1,086,480 885,854 392,113 0 10,957,832 799,873 11,757,705 8,276,614 1,434,754 746,202	FYE 6-30-96 2,707,649 2,156,796 913,343 931,958 642,031 1,178,745 567,060 1,128,247 1,867,336 (3,046) 12,090,119 810,165 12,900,284 8,988,706 1,538,937 826,188	FYE 6-30-97 2,965,000 2,201,000 985,000 1,063,000 668,000 1,284,000 966,000 2,124,000 12,900,000 810,165 13,710,165 9,500,000 1,615,600 1,041,800	FYE 6-30-98 3,100,000 2,300,000 1,100,000 700,000 1,300,000 700,000 2,225,000 13,525,000 810,165 14,335,165 9,900,000 1,675,000 1,200,000	(decrease) Over FY 97 Working 4.55% 4.50% 11.68% 3.48% 4.79% 1.25% 8.70% 3.52% 4.76% 4.84% 0.00% 4.56% 4.21% 3.68% 15.19% 20.12%



SUPPLEMENTAL DETAIL Northwest Iowa Community College

1. GENERAL FUND Unrestricted						
		Actual	Actual	Working	Estimated	% increase
RESOURCES**		(A)	(B)	(C)	(D)	(decrease)
RECEIPTS	Line	FYE	FYE	FYE	FYE	Over FY 97
		6-30-95	6-30-96	6-30-97	6-30-98	Working
Beginning Fund Balance	1	198,414	196,354	211,756	148,614	-29.82%
Non-Tax Income	-	,	,	2,		20.0270
400-409 Student Fees	2	145,134	158,891	160,000	170,000	6.25%
410-414 Tuition	3	1,085,530	1,217,910	1,187,505	1,186,000	-0.13%
421 State General Aid	4	2,921,681	3,131,483	3,261,020	3,391,460	4.00%
421-424 Other State Aid	5	9,804	13,361	13,790	82,500	498.26%
430-449 Federal Aid	6	238,357	193,602	193,465	60,000	-68.99%
450-469 Sales - Service	7	1,744	1,601	1,000	15,000	1400.00%
470-499 Other (Except as noted below)	8	133,893	191,765	233,685	100,000	-57.21%
	9	0				
	10					
	11					
	12					
	13					
A	14					
Audit Adjustment	15	4 500 440	4 000 040	E 050 405	E 004 000	0.000/
S/T Non-Tax Income	16 17	4,536,143	4,908,613	5,050,465	5,004,960	-0.90%
Col. E Fund Balance & Non-Tax Income	; 17 18	4,734,557 450,253	5,104,967 451,965	5,262,221	5,153,574 465,000	-2.06%
Col. F Property Tax RESOURCES	19	5,184,810	5,556,932	454,535 5,716,756	5,618,574	2.30% -1.72%
**************************************	******	*******	*********	******	3,010,374	-1.7 ~ 70
REQUIREMENTS**		(A)	(B)	(C)	(D)	% increase
REQUIREMENTS** EXPENDITURES AND FUND BALANCE	Line	(A) FYE	(B) FYE	(C) FYE	(D) FYE	% increase (decrease)
	Line					(decrease) Over FY 97
EXPENDITURES AND FUND BALANCE	Line	FYE.	FYE	FYE	FYE	(decrease)
EXPENDITURES AND FUND BALANCE Expenditures		FYE 6-30-95	FYE 6-30-96	FYE 06-30-97	FYE 6-30-98	(decrease) Over FY 97 Working
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences	20	FYE 6-30-95	FYE 6-30-96 359,368	FYE 06-30-97 418,870	FYE 6-30-98 437,595	(decrease) Over FY 97 Working 4.47%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	FYE. 6-30-95 271,284 2,159,445	FYE 6-30-96 359,368 2,183,644	FYE 06-30-97 418,870 2,313,597	FYE 6-30-98 437,595 2,406,780	(decrease) Over FY 97 Working 4.47% 4.03%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE. 6-30-95 271,284 2,159,445 526,297	FYE 6-30-96 359,368 2,183,644 580,537	FYE 06-30-97 418,870 2,313,597 528,310	FYE 6-30-98 437,595 2,406,780 546,995	(decrease) Over FY 97 Working 4.47% 4.03% 3.54%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	FYE. 6-30-95 271,284 2,159,445 526,297 0	FYE 6-30-96 359,368 2,183,644 580,537 0	FYE 06-30-97 418,870 2,313,597 528,310 0	FYE 6-30-98 437,595 2,406,780 546,995 0	(decrease) Over FY 97 Working 4.47% 4.03% 3.54% 0.00%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	FYE 6-30-95 271,284 2,159,445 526,297 0 418,752	FYE 6-30-96 359,368 2,183,644 580,537 0 398,438	FYE 06-30-97 418,870 2,313,597 528,310 0 370,650	FYE 6-30-98 437,595 2,406,780 546,995 0 407,595	(decrease) Over FY 97 Working 4.47% 4.03% 3.54% 0.00% 9.97%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	FYE. 6-30-95 271,284 2,159,445 526,297 0 418,752 379,498	FYE 6-30-96 359,368 2,183,644 580,537 0 398,438 330,708	FYE 06-30-97	FYE 6-30-98 437,595 2,406,780 546,995 0 407,595 393,605	(decrease) Over FY 97 Working 4.47% 4.03% 3.54% 0.00% 9.97% 8.38%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources	20 21 22 23 24 25 26	FYE. 6-30-95 271,284 2,159,445 526,297 0 418,752 379,498 154,493	FYE 6-30-96 359,368 2,183,644 580,537 0 398,438 330,708 152,515	FYE 06-30-97	437,595 2,406,780 546,995 0 407,595 393,605 164,100	(decrease) Over FY 97 Working 4.47% 4.03% 3.54% 0.00% 9.97% 8.38% 2.37%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	FYE. 6-30-95 271,284 2,159,445 526,297 0 418,752 379,498 154,493 559,511	FYE 6-30-96 359,368 2,183,644 580,537 0 398,438 330,708 152,515 671,320	FYE 06-30-97 418,870 2,313,597 528,310 0 370,650 363,185 160,305 723,350	437,595 2,406,780 546,995 0 407,595 393,605 164,100 526,995	(decrease) Over FY 97 Working 4.47% 4.03% 3.54% 0.00% 9.97% 8.38% 2.37% -27.15%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources	20 21 22 23 24 25 26 27 28	FYE. 6-30-95 271,284 2,159,445 526,297 0 418,752 379,498 154,493	FYE 6-30-96 359,368 2,183,644 580,537 0 398,438 330,708 152,515	FYE 06-30-97	437,595 2,406,780 546,995 0 407,595 393,605 164,100	(decrease) Over FY 97 Working 4.47% 4.03% 3.54% 0.00% 9.97% 8.38% 2.37% -27.15%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	FYE. 6-30-95 271,284 2,159,445 526,297 0 418,752 379,498 154,493 559,511	FYE 6-30-96 359,368 2,183,644 580,537 0 398,438 330,708 152,515 671,320	FYE 06-30-97 418,870 2,313,597 528,310 0 370,650 363,185 160,305 723,350	437,595 2,406,780 546,995 0 407,595 393,605 164,100 526,995	(decrease) Over FY 97 Working 4.47% 4.03% 3.54% 0.00% 9.97% 8.38% 2.37% -27.15%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30	FYE. 6-30-95 271,284 2,159,445 526,297 0 418,752 379,498 154,493 559,511 508,855	FYE 6-30-96 359,368 2,183,644 580,537 0 398,438 330,708 152,515 671,320 668,646	FYE 06-30-97 418,870 2,313,597 528,310 0 370,650 363,185 160,305 723,350	437,595 2,406,780 546,995 0 407,595 393,605 164,100 526,995	(decrease) Over FY 97 Working 4.47% 4.03% 3.54% 0.00% 9.97% 8.38% 2.37% -27.15%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE. 6-30-95 271,284 2,159,445 526,297 0 418,752 379,498 154,493 559,511 508,855	FYE 6-30-96 359,368 2,183,644 580,537 0 398,438 330,708 152,515 671,320 668,646	FYE 06-30-97 418,870 2,313,597 528,310 0 370,650 363,185 160,305 723,350 689,875	437,595 2,406,780 546,995 0 407,595 393,605 164,100 526,995 586,295	(decrease) Over FY 97 Working 4.47% 4.03% 3.54% 0.00% 9.97% 8.38% 2.37% -27.15% -15.01%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30	FYE. 6-30-95 271,284 2,159,445 526,297 0 418,752 379,498 154,493 559,511 508,855	FYE 6-30-96 359,368 2,183,644 580,537 0 398,438 330,708 152,515 671,320 668,646	FYE 06-30-97 418,870 2,313,597 528,310 0 370,650 363,185 160,305 723,350	437,595 2,406,780 546,995 0 407,595 393,605 164,100 526,995	(decrease) Over FY 97 Working 4.47% 4.03% 3.54% 0.00% 9.97% 8.38% 2.37% -27.15% -15.01%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE. 6-30-95 271,284 2,159,445 526,297 0 418,752 379,498 154,493 559,511 508,855 10,321 4,988,456 196,354	FYE 6-30-96 359,368 2,183,644 580,537 0 398,438 330,708 152,515 671,320 668,646 0 5,345,176 211,756	FYE 06-30-97 418,870 2,313,597 528,310 0 370,650 363,185 160,305 723,350 689,875 5,568,142 148,614	FYE 6-30-98 437,595 2,406,780 546,995 0 407,595 393,605 164,100 526,995 586,295 5,469,960 148,614	(decrease) Over FY 97 Working 4.47% 4.03% 3.54% 0.00% 9.97% 8.38% 2.37% -27.15% -15.01%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE. 6-30-95 271,284 2,159,445 526,297 0 418,752 379,498 154,493 559,511 508,855 10,321 4,988,456 196,354 5,184,810	FYE 6-30-96 359,368 2,183,644 580,537 0 398,438 330,708 152,515 671,320 668,646 0 5,345,176 211,756	FYE 06-30-97 418,870 2,313,597 528,310 0 370,650 363,185 160,305 723,350 689,875 5,568,142 148,614 5,716,756	FYE 6-30-98 437,595 2,406,780 546,995 0 407,595 393,605 164,100 526,995 586,295 5,469,960 148,614 5,618,574	(decrease) Over FY 97 Working 4.47% 4.03% 3.54% 0.00% 9.97% 8.38% 2.37% -27.15% -15.01% -1.76% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE. 6-30-95 271,284 2,159,445 526,297 0 418,752 379,498 154,493 559,511 508,855 10,321 4,988,456 196,354 5,184,810 3,480,846	FYE 6-30-96 359,368 2,183,644 580,537 0 398,438 330,708 152,515 671,320 668,646 0 5,345,176 211,756 5,556,932 3,547,388	FYE 06-30-97 418,870 2,313,597 528,310 0 370,650 363,185 160,305 723,350 689,875 5,568,142 148,614 5,716,756 3,783,860	FYE 6-30-98 437,595 2,406,780 546,995 0 407,595 393,605 164,100 526,995 586,295 5,469,960 148,614 5,618,574 3,774,270	(decrease) Over FY 97 Working 4.47% 4.03% 3.54% 0.00% 9.97% 8.38% 2.37% -27.15% -15.01% -1.76% 0.00% -1.72% -0.25%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE. 6-30-95 271,284 2,159,445 526,297 0 418,752 379,498 154,493 559,511 508,855 10,321 4,988,456 196,354 5,184,810 3,480,846 696,481	FYE 6-30-96 359,368 2,183,644 580,537 0 398,438 330,708 152,515 671,320 668,646 0 5,345,176 211,756 5,556,932 3,547,388 786,209	FYE 06-30-97 418,870 2,313,597 528,310 0 370,650 363,185 160,305 723,350 689,875 5,568,142 148,614 5,716,756 3,783,860 869,700	FYE 6-30-98 437,595 2,406,780 546,995 0 407,595 393,605 164,100 526,995 586,295 5,469,960 148,614 5,618,574 3,774,270 875,190	(decrease) Over FY 97 Working 4.47% 4.03% 3.54% 0.00% 9.97% 8.38% 2.37% -27.15% -15.01% -1.76% 0.00% -1.72% -0.25% 0.63%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE. 6-30-95 271,284 2,159,445 526,297 0 418,752 379,498 154,493 559,511 508,855 10,321 4,988,456 196,354 5,184,810 3,480,846 696,481 353,506	FYE 6-30-96 359,368 2,183,644 580,537 0 398,438 330,708 152,515 671,320 668,646 0 5,345,176 211,756 5,556,932 3,547,388 786,209 356,977	FYE 06-30-97 418,870 2,313,597 528,310 0 370,650 363,185 160,305 723,350 689,875 5,568,142 148,614 5,716,756 3,783,860 869,700 345,325	FYE 6-30-98 437,595 2,406,780 546,995 0 407,595 393,605 164,100 526,995 586,295 5,469,960 148,614 5,618,574 3,774,270 875,190 328,195	(decrease) Over FY 97 Working 4.47% 4.03% 3.54% 0.00% 9.97% 8.38% 2.37% -27.15% -15.01% -1.76% 0.00% -1.72% -0.25% 0.63% -4.96%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	FYE. 6-30-95 271,284 2,159,445 526,297 0 418,752 379,498 154,493 559,511 508,855 10,321 4,988,456 196,354 5,184,810 3,480,846 696,481 353,506 90,452	FYE 6-30-96 359,368 2,183,644 580,537 0 398,438 330,708 152,515 671,320 668,646 0 5,345,176 211,756 5,556,932 3,547,388 786,209 356,977 117,842	FYE 06-30-97 418,870 2,313,597 528,310 0 370,650 363,185 160,305 723,350 689,875 5,568,142 148,614 5,716,756 3,783,860 869,700 345,325 81,947	FYE 6-30-98 437,595 2,406,780 546,995 0 407,595 393,605 164,100 526,995 586,295 5,469,960 148,614 5,618,574 3,774,270 875,190 328,195 4,705	(decrease) Over FY 97 Working 4.47% 4.03% 3.54% 0.00% 9.97% 8.38% 2.37% -27.15% -15.01% -1.76% 0.00% -1.72% -0.25% 0.63% -4.96% -94.26%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE. 6-30-95 271,284 2,159,445 526,297 0 418,752 379,498 154,493 559,511 508,855 10,321 4,988,456 196,354 5,184,810 3,480,846 696,481 353,506	FYE 6-30-96 359,368 2,183,644 580,537 0 398,438 330,708 152,515 671,320 668,646 0 5,345,176 211,756 5,556,932 3,547,388 786,209 356,977	FYE 06-30-97 418,870 2,313,597 528,310 0 370,650 363,185 160,305 723,350 689,875 5,568,142 148,614 5,716,756 3,783,860 869,700 345,325	FYE 6-30-98 437,595 2,406,780 546,995 0 407,595 393,605 164,100 526,995 586,295 5,469,960 148,614 5,618,574 3,774,270 875,190 328,195	(decrease) Over FY 97 Working 4.47% 4.03% 3.54% 0.00% 9.97% 8.38% 2.37% -27.15% -15.01% -1.76% 0.00% -1.72% -0.25% 0.63% -4.96% -94.26% 0.06%



SUPPLEMENTAL DETAIL lowa Central Community College

1. GENERAL FUND Unrestricted						
RESOURCES**	Line	Actual (A) FYE	Actual (B) FYE	Working (C) FYE	Estimated (D) FYE	% increase (decrease) Over FY 97
<u></u>		6-30-95	6-30-96	6-30-97	6-30-98	Working
Beginning Fund Balance	1	889,469	619,830	594,879	638,972	7.41%
Non-Tax Income	•	000,.00	0.0,000	004,070	000,572	7.4170
400-409 Student Fees	2	310,936	317,157	295,000	300,000	1.69%
410-414 Tuition	3	4,239,866	4,187,159	4,470,400	4,570,400	2.24%
421 State General Aid	4	6,286,874	6,550,035	6,820,986	7,036,986	3.17%
421-424 Other State Aid	5	113,169	115,007	174,707	200,000	14.48%
430-449 Federal Aid	6 7	773,489	611,372	600,000	600,000	0.00%
450-469 Sales - Service 470-499 Other (Except as noted below)	8	246,748 154,507	314,106 196,554	300,000	300,000	0.00%
480 Proceeds from Sale of Certificates		154,507	190,554	300,000 0	300,000	0.00% 0.00%
400 1 loceeds from Sale of Seruncales	10	U	U	U	U	0.00%
	11				•	
	12					
	13					
	14					
Audit Adjustment	15	35,231	19,254			
S/T Non-Tax Income	16	12,160,820	12,310,644	12,961,093	13,307,386	2.67%
Col. E Fund Balance & Non-Tax Income		13,050,289	12,930,474	13,555,972	13,946,358	2.88%
Col. F Property Tax	18	991,010	1,004,680	983,000	985,000	0.20%
RESOURCES	19	14,041,299	13,935,154	14,538,972	14,931,358	2.70%
DECHIDEMENTS**		(A)	(R)	(C):	(D)	% increase
REQUIREMENTS** EXPENDITURES AND FUND BALANCE	Line	(A) EYE	(B) EYE	(C)	(D)	% increase
REQUIREMENTS** EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYÉ	FYE	(decrease)
	Line					(decrease) Over FY 97
	Line	FYE	FYE	FYÉ	FYE	(decrease)
EXPENDITURES AND FUND BALANCE	20	FYE	FYE 6-30-96 3,154,429	FYÉ	FYE	(decrease) Over FY 97
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	FYE 6-30-95 3,171,293 3,167,761	FYE 6-30-96 3,154,429 2,907,297	FYE 6-30-97 3,380,000 3,030,000	FYE 6-30-98 3,475,000 3,100,000	(decrease) Over FY 97 Working 2.81% 2.31%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE 6-30-95 3,171,293 3,167,761 1,606,366	FYE 6-30-96 3,154,429 2,907,297 1,584,784	FYE 6-30-97 3,380,000 3,030,000 1,475,000	FYE 6-30-98 3,475,000 3,100,000 1,500,000	(decrease) Over FY 97 Working 2.81% 2.31% 1.69%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	FYE 6-30-95 3,171,293 3,167,761 1,606,366 1,109,561	FYE 6-30-96 3,154,429 2,907,297 1,584,784 1,186,413	FYE 6-30-97 3,380,000 3,030,000 1,475,000 1,155,000	FYE 6-30-98 3,475,000 3,100,000 1,500,000 1,180,000	(decrease) Over FY 97 Working 2.81% 2.31% 1.69% 2.16%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	FYE 6-30-95 3,171,293 3,167,761 1,606,366 1,109,561 577,433	57E 6-30-96 3,154,429 2,907,297 1,584,784 1,186,413 652,386	FYE 6-30-97 3,380,000 3,030,000 1,475,000 1,155,000 650,000	FYE 6-30-98 3,475,000 3,100,000 1,500,000 1,180,000 670,000	(decrease) Over FY 97 Working 2.81% 2.31% 1.69% 2.16% 3.08%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	57/E 6-30-95 3,171,293 3,167,761 1,606,366 1,109,561 577,433 976,796	3,154,429 2,907,297 1,584,784 1,186,413 652,386 936,280	3,380,000 3,030,000 1,475,000 1,155,000 650,000 1,150,000	FYE 6-30-98 3,475,000 3,100,000 1,500,000 1,180,000 670,000 1,200,000	(decrease) Over FY 97 Working 2.81% 2.31% 1.69% 2.16% 3.08% 4.35%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26	57/E 6-30-95 3,171,293 3,167,761 1,606,366 1,109,561 577,433 976,796 391,837	3,154,429 2,907,297 1,584,784 1,186,413 652,386 936,280 287,213	3,380,000 3,030,000 1,475,000 1,155,000 650,000 1,150,000 307,000	FYE 6-30-98 3,475,000 3,100,000 1,500,000 1,180,000 670,000 1,200,000 315,000	(decrease) Over FY 97 Working 2.81% 2.31% 1.69% 2.16% 3.08% 4.35% 2.61%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	3,171,293 3,167,761 1,606,366 1,109,561 577,433 976,796 391,837 770,892	3,154,429 2,907,297 1,584,784 1,186,413 652,386 936,280 287,213 862,861	3,380,000 3,030,000 1,475,000 1,155,000 650,000 1,150,000 307,000 880,000	5YE 6-30-98 3,475,000 3,100,000 1,500,000 670,000 1,200,000 315,000 900,000	(decrease) Over FY 97 Working 2.81% 2.31% 1.69% 2.16% 3.08% 4.35% 2.61% 2.27%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26 27 28	57/E 6-30-95 3,171,293 3,167,761 1,606,366 1,109,561 577,433 976,796 391,837	3,154,429 2,907,297 1,584,784 1,186,413 652,386 936,280 287,213	3,380,000 3,030,000 1,475,000 1,155,000 650,000 1,150,000 307,000	FYE 6-30-98 3,475,000 3,100,000 1,500,000 1,180,000 670,000 1,200,000 315,000	(decrease) Over FY 97 Working 2.81% 2.31% 1.69% 2.16% 3.08% 4.35% 2.61%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	3,171,293 3,167,761 1,606,366 1,109,561 577,433 976,796 391,837 770,892	3,154,429 2,907,297 1,584,784 1,186,413 652,386 936,280 287,213 862,861	3,380,000 3,030,000 1,475,000 1,155,000 650,000 1,150,000 307,000 880,000	5YE 6-30-98 3,475,000 3,100,000 1,500,000 670,000 1,200,000 315,000 900,000	(decrease) Over FY 97 Working 2.81% 2.31% 1.69% 2.16% 3.08% 4.35% 2.61% 2.27%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29	3,171,293 3,167,761 1,606,366 1,109,561 577,433 976,796 391,837 770,892	3,154,429 2,907,297 1,584,784 1,186,413 652,386 936,280 287,213 862,861	3,380,000 3,030,000 1,475,000 1,155,000 650,000 1,150,000 307,000 880,000	FYE 6-30-98 3,475,000 3,100,000 1,500,000 670,000 1,200,000 315,000 900,000	(decrease) Over FY 97 Working 2.81% 2.31% 1.69% 2.16% 3.08% 4.35% 2.61% 2.27%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30	FYE 6-30-95 3,171,293 3,167,761 1,606,366 1,109,561 577,433 976,796 391,837 770,892 1,649,530	57E 6-30-96 3,154,429 2,907,297 1,584,784 1,186,413 652,386 936,280 287,213 862,861 1,768,612	FYE 6-30-97 3,380,000 3,030,000 1,475,000 650,000 1,150,000 307,000 880,000 1,873,000	FYE 6-30-98 3,475,000 3,100,000 1,500,000 670,000 1,200,000 315,000 900,000 1,952,386	(decrease) Over FY 97 Working 2.81% 2.31% 1.69% 2.16% 3.08% 4.35% 2.61% 2.27% 4.24%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29	3,171,293 3,167,761 1,606,366 1,109,561 577,433 976,796 391,837 770,892	3,154,429 2,907,297 1,584,784 1,186,413 652,386 936,280 287,213 862,861	3,380,000 3,030,000 1,475,000 1,155,000 650,000 1,150,000 307,000 880,000	FYE 6-30-98 3,475,000 3,100,000 1,500,000 670,000 1,200,000 315,000 900,000	(decrease) Over FY 97 Working 2.81% 2.31% 1.69% 2.16% 3.08% 4.35% 2.61% 2.27% 4.24%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 3,171,293 3,167,761 1,606,366 1,109,561 577,433 976,796 391,837 770,892 1,649,530	FYE 6-30-96 3,154,429 2,907,297 1,584,784 1,186,413 652,386 936,280 287,213 862,861 1,768,612 13,340,275 594,879	FYE 6-30-97 3,380,000 3,030,000 1,475,000 650,000 1,150,000 307,000 880,000 1,873,000	FYE 6-30-98 3,475,000 3,100,000 1,500,000 670,000 1,200,000 315,000 900,000 1,952,386 14,292,386 638,972	(decrease) Over FY97 Working 2.81% 2.31% 1.69% 2.16% 3.08% 4.35% 2.61% 2.27% 4.24%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 3,171,293 3,167,761 1,606,366 1,109,561 577,433 976,796 391,837 770,892 1,649,530 13,421,469 619,830 14,041,299	FYE 6-30-96 3,154,429 2,907,297 1,584,784 1,186,413 652,386 936,280 287,213 862,861 1,768,612 13,340,275 594,879	FYE 6-30-97 3,380,000 3,030,000 1,475,000 650,000 1,150,000 307,000 880,000 1,873,000 13,900,000 638,972	FYE 6-30-98 3,475,000 3,100,000 1,500,000 1,180,000 670,000 1,200,000 315,000 900,000 1,952,386 14,292,386 638,972 14,931,358	(decrease) Over FY 97 Working 2.81% 2.31% 1.69% 2.16% 3.08% 4.35% 2.61% 2.27% 4.24% 2.82% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 3,171,293 3,167,761 1,606,366 1,109,561 577,433 976,796 391,837 770,892 1,649,530 13,421,469 619,830 14,041,299 10,527,973	FYE 6-30-96 3,154,429 2,907,297 1,584,784 1,186,413 652,386 936,280 287,213 862,861 1,768,612 13,340,275 594,879 13,935,154 10,195,922	FYE 6-30-97 3,380,000 3,030,000 1,475,000 650,000 1,150,000 307,000 880,000 1,873,000 13,900,000 638,972 14,538,972 10,450,000	FYE 6-30-98 3,475,000 3,100,000 1,500,000 1,180,000 670,000 1,200,000 900,000 1,952,386 14,292,386 638,972 14,931,358 10,637,286	(decrease) Over FY 97 Working 2.81% 2.31% 1.69% 2.16% 3.08% 4.35% 2.61% 2.27% 4.24% 2.82% 0.00% 2.70% 1.79%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 3,171,293 3,167,761 1,606,366 1,109,561 577,433 976,796 391,837 770,892 1,649,530 13,421,469 619,830 14,041,299 10,527,973 1,942,751	FYE 6-30-96 3,154,429 2,907,297 1,584,784 1,186,413 652,386 936,280 287,213 862,861 1,768,612 13,340,275 594,879 13,935,154 10,195,922 1,988,961	FYE 6-30-97 3,380,000 3,030,000 1,475,000 650,000 1,150,000 307,000 880,000 1,873,000 13,900,000 638,972 14,538,972 10,450,000 2,100,000	FYE 6-30-98 3,475,000 3,100,000 1,500,000 1,180,000 670,000 1,200,000 900,000 1,952,386 14,292,386 638,972 14,931,358 10,637,286 2,150,000	(decrease) Over FY 97 Working 2.81% 2.31% 1.69% 2.16% 3.08% 4.35% 2.61% 2.27% 4.24% 2.82% 0.00% 2.70% 1.79% 2.38%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 3,171,293 3,167,761 1,606,366 1,109,561 577,433 976,796 391,837 770,892 1,649,530 13,421,469 619,830 14,041,299 10,527,973 1,942,751 706,265	FYE 6-30-96 3,154,429 2,907,297 1,584,784 1,186,413 652,386 936,280 287,213 862,861 1,768,612 13,340,275 594,879 13,935,154 10,195,922 1,988,961 834,892	FYE 6-30-97 3,380,000 3,030,000 1,475,000 1,155,000 650,000 1,150,000 307,000 880,000 1,873,000 13,900,000 638,972 14,538,972 10,450,000 2,100,000 900,000	FYE 6-30-98 3,475,000 3,100,000 1,500,000 1,180,000 670,000 1,200,000 900,000 1,952,386 14,292,386 638,972 14,931,358 10,637,286 2,150,000 925,000	(decrease) Over FY 97 Working 2.81% 2.31% 1.69% 2.16% 3.08% 4.35% 2.61% 2.27% 4.24% 2.82% 0.00% 2.70% 1.79% 2.38% 2.78%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 3,171,293 3,167,761 1,606,366 1,109,561 577,433 976,796 391,837 770,892 1,649,530 13,421,469 619,830 14,041,299 10,527,973 1,942,751	FYE 6-30-96 3,154,429 2,907,297 1,584,784 1,186,413 652,386 936,280 287,213 862,861 1,768,612 13,340,275 594,879 13,935,154 10,195,922 1,988,961	FYE 6-30-97 3,380,000 3,030,000 1,475,000 650,000 1,150,000 307,000 880,000 1,873,000 13,900,000 638,972 14,538,972 10,450,000 2,100,000	FYE 6-30-98 3,475,000 3,100,000 1,500,000 1,180,000 670,000 1,200,000 900,000 1,952,386 14,292,386 638,972 14,931,358 10,637,286 2,150,000	(decrease) Over FY 97 Working 2.81% 2.31% 1.69% 2.16% 3.08% 4.35% 2.61% 2.27% 4.24% 2.82% 0.00% 2.70% 1.79% 2.38% 2.78% 2.86%



SUPPLEMENTAL DETAIL lowa Valley Community College District

1. GENERAL FUND Unrestricted						
		Actual	Actual	Working	Estimated	% increase
RESOURCES**		(A)	(B)	(C)	(D)	(decrease)
RECEIPTS	Line	FYE	FYE	FYE	FYE	Over FY 97
		6-30-95	6-30-96	6-30-97	6-30-98	Working
Beginning Fund Balance	1	431,945	610,845	1,140,022	1,344,123	17.90%
Non-Tax Income						
400-409 Student Fees	2	415,818	576,565	581,863	585,000	0.54%
410-414 Tuition	3	3,937,112	4,195,705	4,568,924	4,600,000	0.68%
421 State General Aid	4	5,845,177	6,069,919	6,321,009	6,700,000	6.00%
421-424 Other State Aid	5	39,766	47,119	44,070	45,000	2.11%
430-449 Federal Aid	6	262,862	333,668	342,055	345,000	0.86%
450-469 Sales - Service	7	223,892	247,260	283,591	286,000	0.85%
470-499 Other (Except as noted below)	8	897,931	999,983	961,683	1,200,000	24.78%
	9	0	0	0	0	0.00%
	10					
	11					
•	12					
	13					
Audit Adinates ant	14					
Audit Adjustment S/T Non-Tax Income	15	11 COO EEO	10 470 010	10 100 105	40.704.000	5 000/
Col. E Fund Balance & Non-Tax Income	16 17	11,622,558	12,470,218	13,103,195	13,761,000	5.02%
Col. F Property Tax	18	12,054,503	13,081,063	14,243,217	15,105,123	6.05%
RESOURCES	19	528,005 12,582,508	544,184 13,625,246	553,526	559,871 15,664,994	1.15%
***************************************	13 ******	**********	13,023,240	14,796,743	10,004,994 ***********	5.87%
REQUIREMENTS**			(A)	(B)	(C)	% increase
REQUIREMENTS** EXPENDITURES AND FUND BALANCE	Line	FYE	(A) FYE	(B) FYE	(C) · FYE	% increase (decrease)
	Line					% increase (decrease) Over FY 97
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
EXPENDITURES AND FUND BALANCE Expenditures		FYE 6-30-95	FYE 6-30-96	FYE 6-30-97	FYE 6-30-98	(decrease) Over FY 97
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences	20	FYE 6-30-95 3,507,655	FYE 6-30-96 3,422,930	FYE 6-30-97 3,696,900	FYE 6-30-98 3,908,022	(decrease) Over FY 97 Working 5.71%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	FYE 6-30-95 3,507,655 2,123,743	FYE 6-30-96 3,422,930 2,461,964	FYE 6-30-97 3,696,900 2,512,970	FYE 6-30-98 3,908,022 2,656,480	(decrease) Over FY 97 Working 5.71% 5.71%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE 6-30-95 3,507,655 2,123,743 1,984,423	FYE 6-30-96 3,422,930 2,461,964 2,083,444	FYE 6-30-97 3,696,900 2,512,970 2,396,123	FYE 6-30-98 3,908,022 2,656,480 2,532,961	(decrease) Over FY 97 Working 5.71% 5.71%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	FYE 6-30-95 3,507,655 2,123,743 1,984,423 0	FYE 6-30-96 3,422,930 2,461,964 2,083,444 0	FYE 6-30-97 3,696,900 2,512,970 2,396,123 0	FYE 6-30-98 3,908,022 2,656,480 2,532,961 0	(decrease) Over FY 97 Working 5.71% 5.71% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	FYE 6-30-95 3,507,655 2,123,743 1,984,423 0 1,058,607	FYE 6-30-96 3,422,930 2,461,964 2,083,444 0 1,150,262	FYE 6-30-97 3,696,900 2,512,970 2,396,123 0 1,185,414	FYE 6-30-98 3,908,022 2,656,480 2,532,961 0 1,253,111	(decrease) Over FY 97 Working 5.71% 5.71% 0.00% 5.71%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	FYE 6-30-95 3,507,655 2,123,743 1,984,423 0 1,058,607 1,054,188	FYE 6-30-96 3,422,930 2,461,964 2,083,444 0 1,150,262 1,082,183	FYE 6-30-97 3,696,900 2,512,970 2,396,123 0 1,185,414 1,134,562	FYE 6-30-98 3,908,022 2,656,480 2,532,961 0 1,253,111 1,199,354	(decrease) Over FY 97 Working 5.71% 5.71% 0.00% 5.71% 5.71%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26	FYE 6-30-95 3,507,655 2,123,743 1,984,423 0 1,058,607 1,054,188 291,194	FYE 6-30-96 3,422,930 2,461,964 2,083,444 0 1,150,262 1,082,183 317,059	FYE 6-30-97 3,696,900 2,512,970 2,396,123 0 1,185,414 1,134,562 346,221	FYE 6-30-98 3,908,022 2,656,480 2,532,961 0 1,253,111 1,199,354 515,993	(decrease) Over FY 97 Working 5.71% 5.71% 0.00% 5.71% 49.04%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	FYE 6-30-95 3,507,655 2,123,743 1,984,423 0 1,058,607 1,054,188 291,194 1,277,435	FYE 6-30-96 3,422,930 2,461,964 2,083,444 0 1,150,262 1,082,183 317,059 1,444,977	FYE 6-30-97 3,696,900 2,512,970 2,396,123 0 1,185,414 1,134,562 346,221 1,497,026	FYE 6-30-98 3,908,022 2,656,480 2,532,961 0 1,253,111 1,199,354 515,993 1,732,518	(decrease) Over FY 97 Working 5.71% 5.71% 0.00% 5.71% 5.71% 49.04% 15.73%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26 27 28	FYE 6-30-95 3,507,655 2,123,743 1,984,423 0 1,058,607 1,054,188 291,194	FYE 6-30-96 3,422,930 2,461,964 2,083,444 0 1,150,262 1,082,183 317,059	FYE 6-30-97 3,696,900 2,512,970 2,396,123 0 1,185,414 1,134,562 346,221	FYE 6-30-98 3,908,022 2,656,480 2,532,961 0 1,253,111 1,199,354 515,993	(decrease) Over FY 97 Working 5.71% 5.71% 0.00% 5.71% 49.04%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 3,507,655 2,123,743 1,984,423 0 1,058,607 1,054,188 291,194 1,277,435	FYE 6-30-96 3,422,930 2,461,964 2,083,444 0 1,150,262 1,082,183 317,059 1,444,977	FYE 6-30-97 3,696,900 2,512,970 2,396,123 0 1,185,414 1,134,562 346,221 1,497,026	FYE 6-30-98 3,908,022 2,656,480 2,532,961 0 1,253,111 1,199,354 515,993 1,732,518	(decrease) Over FY 97 Working 5.71% 5.71% 0.00% 5.71% 5.71% 49.04% 15.73%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30	FYE 6-30-95 3,507,655 2,123,743 1,984,423 0 1,058,607 1,054,188 291,194 1,277,435	FYE 6-30-96 3,422,930 2,461,964 2,083,444 0 1,150,262 1,082,183 317,059 1,444,977	FYE 6-30-97 3,696,900 2,512,970 2,396,123 0 1,185,414 1,134,562 346,221 1,497,026	FYE 6-30-98 3,908,022 2,656,480 2,532,961 0 1,253,111 1,199,354 515,993 1,732,518	(decrease) Over FY 97 Working 5.71% 5.71% 0.00% 5.71% 5.71% 49.04% 15.73%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 3,507,655 2,123,743 1,984,423 0 1,058,607 1,054,188 291,194 1,277,435 674,418	FYE 6-30-96 3,422,930 2,461,964 2,083,444 0 1,150,262 1,082,183 317,059 1,444,977 522,405	FYE 6-30-97 3,696,900 2,512,970 2,396,123 0 1,185,414 1,134,562 346,221 1,497,026 683,404	FYE 6-30-98 3,908,022 2,656,480 2,532,961 0 1,253,111 1,199,354 515,993 1,732,518 722,432	(decrease) Over FY 97 Working 5.71% 5.71% 0.00% 5.71% 49.04% 15.73% 5.71%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	FYE 6-30-95 3,507,655 2,123,743 1,984,423 0 1,058,607 1,054,188 291,194 1,277,435 674,418	FYE 6-30-96 3,422,930 2,461,964 2,083,444 0 1,150,262 1,082,183 317,059 1,444,977 522,405	FYE 6-30-97 3,696,900 2,512,970 2,396,123 0 1,185,414 1,134,562 346,221 1,497,026 683,404	FYE 6-30-98 3,908,022 2,656,480 2,532,961 0 1,253,111 1,199,354 515,993 1,732,518 722,432	(decrease) Over FY 97 Working 5.71% 5.71% 0.00% 5.71% 49.04% 15.73% 5.71%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 3,507,655 2,123,743 1,984,423 0 1,058,607 1,054,188 291,194 1,277,435 674,418	FYE 6-30-96 3,422,930 2,461,964 2,083,444 0 1,150,262 1,082,183 317,059 1,444,977 522,405	FYE 6-30-97 3,696,900 2,512,970 2,396,123 0 1,185,414 1,134,562 346,221 1,497,026 683,404	FYE 6-30-98 3,908,022 2,656,480 2,532,961 0 1,253,111 1,199,354 515,993 1,732,518 722,432	(decrease) Over FY 97 Working 5.71% 5.71% 0.00% 5.71% 49.04% 15.73% 5.71%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 3,507,655 2,123,743 1,984,423 0 1,058,607 1,054,188 291,194 1,277,435 674,418	FYE 6-30-96 3,422,930 2,461,964 2,083,444 0 1,150,262 1,082,183 317,059 1,444,977 522,405	FYE 6-30-97 3,696,900 2,512,970 2,396,123 0 1,185,414 1,134,562 346,221 1,497,026 683,404 13,452,620 1,344,123	FYE 6-30-98 3,908,022 2,656,480 2,532,961 0 1,253,111 1,199,354 515,993 1,732,518 722,432 14,520,871 1,144,123	(decrease) Over FY 97 Working 5.71% 5.71% 0.00% 5.71% 49.04% 15.73% 5.71%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 3,507,655 2,123,743 1,984,423 0 1,058,607 1,054,188 291,194 1,277,435 674,418 11,971,663 610,845 12,582,508	FYE 6-30-96 3,422,930 2,461,964 2,083,444 0 1,150,262 1,082,183 317,059 1,444,977 522,405 12,485,224 1,140,022 13,625,246	FYE 6-30-97 3,696,900 2,512,970 2,396,123 0 1,185,414 1,134,562 346,221 1,497,026 683,404 13,452,620 1,344,123 14,796,743	FYE 6-30-98 3,908,022 2,656,480 2,532,961 0 1,253,111 1,199,354 515,993 1,732,518 722,432 14,520,871 1,144,123 15,664,994	(decrease) Over FY 97 Working 5.71% 5.71% 0.00% 5.71% 49.04% 15.73% 5.71% 7.94% -14.88%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 3,507,655 2,123,743 1,984,423 0 1,058,607 1,054,188 291,194 1,277,435 674,418 11,971,663 610,845 12,582,508 8,556,537	FYE 6-30-96 3,422,930 2,461,964 2,083,444 0 1,150,262 1,082,183 317,059 1,444,977 522,405 12,485,224 1,140,022 13,625,246 8,609,014	FYE 6-30-97 3,696,900 2,512,970 2,396,123 0 1,185,414 1,134,562 346,221 1,497,026 683,404 13,452,620 1,344,123 14,796,743 9,173,985	FYE 6-30-98 3,908,022 2,656,480 2,532,961 0 1,253,111 1,199,354 515,993 1,732,518 722,432 14,520,871 1,144,123 15,664,994 9,724,424	(decrease) Over FY 97 Working 5.71% 5.71% 5.71% 0.00% 5.71% 49.04% 15.73% 5.71% 7.94% -14.88% 5.87% 6.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 3,507,655 2,123,743 1,984,423 0 1,058,607 1,054,188 291,194 1,277,435 674,418 11,971,663 610,845 12,582,508 8,556,537 2,293,861	FYE 6-30-96 3,422,930 2,461,964 2,083,444 0 1,150,262 1,082,183 317,059 1,444,977 522,405 12,485,224 1,140,022 13,625,246 8,609,014 2,036,651	FYE 6-30-97 3,696,900 2,512,970 2,396,123 0 1,185,414 1,134,562 346,221 1,497,026 683,404 13,452,620 1,344,123 14,796,743 9,173,985 2,430,064	FYE 6-30-98 3,908,022 2,656,480 2,532,961 0 1,253,111 1,199,354 515,993 1,732,518 722,432 14,520,871 1,144,123 15,664,994 9,724,424 2,502,966	(decrease) Over FY 97 Working 5.71% 5.71% 5.71% 0.00% 5.71% 49.04% 15.73% 5.71% 7.94% -14.88% 5.87% 6.00% 3.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	FYE 6-30-95 3,507,655 2,123,743 1,984,423 0 1,058,607 1,054,188 291,194 1,277,435 674,418 11,971,663 610,845 12,582,508 8,556,537	FYE 6-30-96 3,422,930 2,461,964 2,083,444 0 1,150,262 1,082,183 317,059 1,444,977 522,405 12,485,224 1,140,022 13,625,246 8,609,014 2,036,651 618,400	FYE 6-30-97 3,696,900 2,512,970 2,396,123 0 1,185,414 1,134,562 346,221 1,497,026 683,404 13,452,620 1,344,123 14,796,743 9,173,985 2,430,064 615,403	FYE 6-30-98 3,908,022 2,656,480 2,532,961 0 1,253,111 1,199,354 515,993 1,732,518 722,432 14,520,871 1,144,123 15,664,994 9,724,424 2,502,966 600,000	(decrease) Over FY 97 Working 5.71% 5.71% 5.71% 0.00% 5.71% 49.04% 15.73% 5.71% 7.94% -14.88% 5.87% 6.00% 3.00% -2.50%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 3,507,655 2,123,743 1,984,423 0 1,058,607 1,054,188 291,194 1,277,435 674,418 11,971,663 610,845 12,582,508 8,556,537 2,293,861 597,998	FYE 6-30-96 3,422,930 2,461,964 2,083,444 0 1,150,262 1,082,183 317,059 1,444,977 522,405 12,485,224 1,140,022 13,625,246 8,609,014 2,036,651	FYE 6-30-97 3,696,900 2,512,970 2,396,123 0 1,185,414 1,134,562 346,221 1,497,026 683,404 13,452,620 1,344,123 14,796,743 9,173,985 2,430,064	FYE 6-30-98 3,908,022 2,656,480 2,532,961 0 1,253,111 1,199,354 515,993 1,732,518 722,432 14,520,871 1,144,123 15,664,994 9,724,424 2,502,966	(decrease) Over FY 97 Working 5.71% 5.71% 5.71% 0.00% 5.71% 49.04% 15.73% 5.71% 7.94% -14.88% 5.87% 6.00% 3.00%



SUPPLEMENTAL DETAIL Hawkeye Community College

1. GENERAL FUND Unrestricted						
RESOURCES**		Actual	Actual (B)	Working	Estimated	% increase
RECEIPTS	Line	(A) FYE	FYE	(C) FYE	(D) FYE	(decrease) Over FY 97
TIEGEN TO	Line	6-30-95	6-30-96	6-30-97	6-30-98	Working
		0 00 50	0 00-30	0-00-37	0-30-30	Working
Beginning Fund Balance	1	1,013,468	1,264,193	1,318,927	1,348,927	2.27%
Non-Tax Income						
400-409 Student Fees	2	398,430	435,797	361,836	367,222	1.49%
410-414 Tuition	3	6,203,169	6,591,324	6,717,870	6,817,870	1.49%
421 State General Aid	4	8,032,053	8,658,583	9,016,757	9,636,757	6.88%
421-424 Other State Aid	5	166,370	131,577	144,800	154,800	6.91%
430-449 Federal Aid	6	166,370	638,336	583,339	593,339	1.71%
450-469 Sales - Service	7	6,151	4,682	0		0.00%
470-499 Other (Except as noted below)	8	331,556	465,158	179,610	199,610	11.14%
	9			•		
	10 11		•			
	12					
	13					
	14					
Audit Adjustment	15					
S/T Non-Tax Income	16	15,304,099	16,925,457	17,004,212	17,769,598	4.50%
Col. E Fund Balance & Non-Tax Income		16,317,567	18,189,650	18,323,139	19,118,525	4.34%
Col. F Property Tax	18	871,853	920,507	900,124	1,092,000	21.32%
RESOURCES	19	17,189,420	19,110,157	19,223,263	20,210,525	5.14%
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REQUIREMENTS**		(A)	(B)	(C)	(D)	% increase
REQUIREMENTS** EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
	Line					(decrease) Over FY 97
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
EXPENDITURES AND FUND BALANCE Expenditures		FYE 6-30-95	FYE 6-30-96	FYE 6-30-97	FYE 6-30-98	(decrease) Over FY 97 Working
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences	20	FYE 6-30-95 1,959,014	FYE 6-30-96 2,338,043	FYE 6-30-97 2,524,152	FYE 6-30-98 2,923,562	(decrease) Over FY 97 Working 15.82%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	FYE 6-30-95 1,959,014 5,950,346	FYE 6-30-96 2,338,043 5,803,990	FYE 6-30-97 2,524,152 5,844,246	FYE 6-30-98 2,923,562 6,054,160	(decrease) Over FY 97 Working 15.82% 3.59%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE 6-30-95 1,959,014 5,950,346 1,979,409	FYE 6-30-96 2,338,043 5,803,990 2,354,265	FYE 6-30-97 2,524,152 5,844,246 2,300,889	FYE 6-30-98 2,923,562 6,054,160 2,382,112	(decrease) Over FY 97 Working 15.82% 3.59% 3.53%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	FYE 6-30-95 1,959,014 5,950,346 1,979,409 35,568	FYE 6-30-96 2,338,043 5,803,990 2,354,265 0	FYE 6-30-97 2,524,152 5,844,246 2,300,889 0	FYE 6-30-98 2,923,562 6,054,160 2,382,112 0	(decrease) Over FY 97 Working 15.82% 3.59% 3.53% 0.00%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	FYE 6-30-95 1,959,014 5,950,346 1,979,409 35,568 817,036	FYE 6-30-96 2,338,043 5,803,990 2,354,265 0 954,244	FYE 6-30-97 2,524,152 5,844,246 2,300,889 0 1,060,357	FYE 6-30-98 2,923,562 6,054,160 2,382,112 0 1,097,787	(decrease) Over FY 97 Working 15.82% 3.59% 3.53% 0.00% 3.53%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	FYE 6-30-95 1,959,014 5,950,346 1,979,409 35,568 817,036 969,207	FYE 6-30-96 2,338,043 5,803,990 2,354,265 0 954,244 1,012,364	FYE 6-30-97 2,524,152 5,844,246 2,300,889 0 1,060,357 1,136,994	FYE 6-30-98 2,923,562 6,054,160 2,382,112 0 1,097,787 1,177,130	(decrease) Over FY 97 Working 15.82% 3.59% 3.53% 0.00% 3.53% 3.53%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26	FYE 6-30-95 1,959,014 5,950,346 1,979,409 35,568 817,036 969,207 542,827	FYE 6-30-96 2,338,043 5,803,990 2,354,265 0 954,244 1,012,364 520,922	FYE 6-30-97 2,524,152 5,844,246 2,300,889 0 1,060,357 1,136,994 586,647	FYE 6-30-98 2,923,562 6,054,160 2,382,112 0 1,097,787 1,177,130 607,356	(decrease) Over FY 97 Working 15.82% 3.59% 3.53% 0.00% 3.53% 3.53% 3.53%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	FYE 6-30-95 1,959,014 5,950,346 1,979,409 35,568 817,036 969,207 542,827 1,846,058	FYE 6-30-96 2,338,043 5,803,990 2,354,265 0 954,244 1,012,364 520,922 2,264,272	FYE 6-30-97 2,524,152 5,844,246 2,300,889 0 1,060,357 1,136,994 586,647 2,192,067	FYE 6-30-98 2,923,562 6,054,160 2,382,112 0 1,097,787 1,177,130 607,356 2,286,703	(decrease) Over FY 97 Working 15.82% 3.59% 3.53% 0.00% 3.53% 3.53% 4.32%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26 27 28	FYE 6-30-95 1,959,014 5,950,346 1,979,409 35,568 817,036 969,207 542,827	FYE 6-30-96 2,338,043 5,803,990 2,354,265 0 954,244 1,012,364 520,922	FYE 6-30-97 2,524,152 5,844,246 2,300,889 0 1,060,357 1,136,994 586,647	FYE 6-30-98 2,923,562 6,054,160 2,382,112 0 1,097,787 1,177,130 607,356	(decrease) Over FY 97 Working 15.82% 3.59% 3.53% 0.00% 3.53% 3.53% 4.32%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 1,959,014 5,950,346 1,979,409 35,568 817,036 969,207 542,827 1,846,058	FYE 6-30-96 2,338,043 5,803,990 2,354,265 0 954,244 1,012,364 520,922 2,264,272	FYE 6-30-97 2,524,152 5,844,246 2,300,889 0 1,060,357 1,136,994 586,647 2,192,067	FYE 6-30-98 2,923,562 6,054,160 2,382,112 0 1,097,787 1,177,130 607,356 2,286,703	(decrease) Over FY 97 Working 15.82% 3.59% 3.53% 0.00% 3.53% 3.53% 4.32%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28	FYE 6-30-95 1,959,014 5,950,346 1,979,409 35,568 817,036 969,207 542,827 1,846,058	FYE 6-30-96 2,338,043 5,803,990 2,354,265 0 954,244 1,012,364 520,922 2,264,272	FYE 6-30-97 2,524,152 5,844,246 2,300,889 0 1,060,357 1,136,994 586,647 2,192,067	FYE 6-30-98 2,923,562 6,054,160 2,382,112 0 1,097,787 1,177,130 607,356 2,286,703	(decrease) Over FY 97 Working 15.82% 3.59% 3.53% 0.00% 3.53% 3.53% 4.32%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 1,959,014 5,950,346 1,979,409 35,568 817,036 969,207 542,827 1,846,058 1,825,762	FYE 6-30-96 2,338,043 5,803,990 2,354,265 0 954,244 1,012,364 520,922 2,264,272 2,543,130	FYE 6-30-97 2,524,152 5,844,246 2,300,889 0 1,060,357 1,136,994 586,647 2,192,067 2,228,984	FYE 6-30-98 2,923,562 6,054,160 2,382,112 0 1,097,787 1,177,130 607,356 2,286,703	(decrease) Over FY 97 Working 15.82% 3.59% 3.53% 0.00% 3.53% 3.53% 4.32% 3.53%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 1,959,014 5,950,346 1,979,409 35,568 817,036 969,207 542,827 1,846,058	FYE 6-30-96 2,338,043 5,803,990 2,354,265 0 954,244 1,012,364 520,922 2,264,272	FYE 6-30-97 2,524,152 5,844,246 2,300,889 0 1,060,357 1,136,994 586,647 2,192,067	FYE 6-30-98 2,923,562 6,054,160 2,382,112 0 1,097,787 1,177,130 607,356 2,286,703 2,307,667	(decrease) Over FY 97 Working 15.82% 3.59% 3.53% 0.00% 3.53% 3.53% 4.32% 3.53%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 1,959,014 5,950,346 1,979,409 35,568 817,036 969,207 542,827 1,846,058 1,825,762 15,925,227 1,264,193	FYE 6-30-96 2,338,043 5,803,990 2,354,265 0 954,244 1,012,364 520,922 2,264,272 2,543,130 17,791,230 1,318,927	FYE 6-30-97 2,524,152 5,844,246 2,300,889 0 1,060,357 1,136,994 586,647 2,192,067 2,228,984 17,874,336 1,348,927	FYE 6-30-98 2,923,562 6,054,160 2,382,112 0 1,097,787 1,177,130 607,356 2,286,703 2,307,667 18,836,477 1,374,048	(decrease) Over FY 97 Working 15.82% 3.59% 3.53% 0.00% 3.53% 3.53% 4.32% 3.53% 5.38% 1.86%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 1,959,014 5,950,346 1,979,409 35,568 817,036 969,207 542,827 1,846,058 1,825,762 15,925,227 1,264,193 17,189,420	FYE 6-30-96 2,338,043 5,803,990 2,354,265 0 954,244 1,012,364 520,922 2,264,272 2,543,130 17,791,230 1,318,927 19,110,157	FYE 6-30-97 2,524,152 5,844,246 2,300,889 0 1,060,357 1,136,994 586,647 2,192,067 2,228,984 17,874,336 1,348,927 19,223,263	FYE 6-30-98 2,923,562 6,054,160 2,382,112 0 1,097,787 1,177,130 607,356 2,286,703 2,307,667 18,836,477 1,374,048 20,210,525	(decrease) Over FY 97 Working 15.82% 3.59% 3.53% 0.00% 3.53% 3.53% 4.32% 3.53% 4.32% 3.53%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 1,959,014 5,950,346 1,979,409 35,568 817,036 969,207 542,827 1,846,058 1,825,762 15,925,227 1,264,193 17,189,420 12,826,985	FYE 6-30-96 2,338,043 5,803,990 2,354,265 0 954,244 1,012,364 520,922 2,264,272 2,543,130 17,791,230 1,318,927 19,110,157 13,265,969	FYE 6-30-97 2,524,152 5,844,246 2,300,889 0 1,060,357 1,136,994 586,647 2,192,067 2,228,984 17,874,336 1,348,927 19,223,263 13,863,845	FYE 6-30-98 2,923,562 6,054,160 2,382,112 0 1,097,787 1,177,130 607,356 2,286,703 2,307,667 18,836,477 1,374,048 20,210,525 14,327,247	(decrease) Over FY 97 Working 15.82% 3.59% 3.53% 0.00% 3.53% 3.53% 4.32% 3.53% 4.32% 3.53% 5.38% 1.86% 5.14% 3.34%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	FYE 6-30-95 1,959,014 5,950,346 1,979,409 35,568 817,036 969,207 542,827 1,846,058 1,825,762 15,925,227 1,264,193 17,189,420 12,826,985 2,034,401	FYE 6-30-96 2,338,043 5,803,990 2,354,265 0 954,244 1,012,364 520,922 2,264,272 2,543,130 17,791,230 1,318,927 19,110,157 13,265,969 2,315,311	FYE 6-30-97 2,524,152 5,844,246 2,300,889 0 1,060,357 1,136,994 586,647 2,192,067 2,228,984 17,874,336 1,348,927 19,223,263 13,863,845 2,526,673	FYE 6-30-98 2,923,562 6,054,160 2,382,112 0 1,097,787 1,177,130 607,356 2,286,703 2,307,667 18,836,477 1,374,048 20,210,525 14,327,247 2,500,536	(decrease) Over FY 97 Working 15.82% 3.59% 3.53% 0.00% 3.53% 3.53% 4.32% 3.53% 4.32% 3.53% 5.38% 1.86% 5.14% 3.34% -1.03%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 1,959,014 5,950,346 1,979,409 35,568 817,036 969,207 542,827 1,846,058 1,825,762 15,925,227 1,264,193 17,189,420 12,826,985 2,034,401 1,153,530	FYE 6-30-96 2,338,043 5,803,990 2,354,265 0 954,244 1,012,364 520,922 2,264,272 2,543,130 17,791,230 1,318,927 19,110,157 13,265,969 2,315,311 1,168,491	FYE 6-30-97 2,524,152 5,844,246 2,300,889 0 1,060,357 1,136,994 586,647 2,192,067 2,228,984 17,874,336 1,348,927 19,223,263 13,863,845 2,526,673 1,158,045	FYE 6-30-98 2,923,562 6,054,160 2,382,112 0 1,097,787 1,177,130 607,356 2,286,703 2,307,667 18,836,477 1,374,048 20,210,525 14,327,247 2,500,536 1,181,045	(decrease) Over FY 97 Working 15.82% 3.59% 3.53% 0.00% 3.53% 3.53% 4.32% 3.53% 4.32% 3.53% 5.38% 1.86% 5.14% 3.34% -1.03% 1.99%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	FYE 6-30-95 1,959,014 5,950,346 1,979,409 35,568 817,036 969,207 542,827 1,846,058 1,825,762 15,925,227 1,264,193 17,189,420 12,826,985 2,034,401 1,153,530 632,128	FYE 6-30-96 2,338,043 5,803,990 2,354,265 0 954,244 1,012,364 520,922 2,264,272 2,543,130 17,791,230 1,318,927 19,110,157 13,265,969 2,315,311 1,168,491 341,740	FYE 6-30-97 2,524,152 5,844,246 2,300,889 0 1,060,357 1,136,994 586,647 2,192,067 2,228,984 17,874,336 1,348,927 19,223,263 13,863,845 2,526,673 1,158,045 123,050	FYE 6-30-98 2,923,562 6,054,160 2,382,112 0 1,097,787 1,177,130 607,356 2,286,703 2,307,667 18,836,477 1,374,048 20,210,525 14,327,247 2,500,536 1,181,045 127,930	(decrease) Over FY 97 Working 15.82% 3.59% 3.53% 0.00% 3.53% 3.53% 4.32% 3.53% 4.32% 3.53% 5.38% 1.86% 5.14% 3.34% -1.03% 1.99% 3.97%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 1,959,014 5,950,346 1,979,409 35,568 817,036 969,207 542,827 1,846,058 1,825,762 15,925,227 1,264,193 17,189,420 12,826,985 2,034,401 1,153,530	FYE 6-30-96 2,338,043 5,803,990 2,354,265 0 954,244 1,012,364 520,922 2,264,272 2,543,130 17,791,230 1,318,927 19,110,157 13,265,969 2,315,311 1,168,491	FYE 6-30-97 2,524,152 5,844,246 2,300,889 0 1,060,357 1,136,994 586,647 2,192,067 2,228,984 17,874,336 1,348,927 19,223,263 13,863,845 2,526,673 1,158,045	FYE 6-30-98 2,923,562 6,054,160 2,382,112 0 1,097,787 1,177,130 607,356 2,286,703 2,307,667 18,836,477 1,374,048 20,210,525 14,327,247 2,500,536 1,181,045	(decrease) Over FY 97 Working 15.82% 3.59% 3.53% 0.00% 3.53% 3.53% 4.32% 3.53% 4.32% 3.53% 1.86% 5.14% 3.34% -1.03% 1.99% 3.97% 245.16%



1. GENERAL FUND Unrestricted						
		Actual	Actual	Working	Estimated	% increase
RESOURCES**		(A)	(B)	(C)	(D)	(decrease)
RECEIPTS	Line	FYÉ	ĖΥΈ	ΡΥÉ	ÈΥÉ	Over FY 97
		6-30-95	6-30-96	6-30-97	6-30-98	Working
Beginning Fund Balance	1	1,478,296	1,580,637	1,629,078	1,629,078	0.00%
Non-Tax Income						
400-409 Student Fees	2	1,190,550	1,136,337	1,086,844	1,069,246	-1.62%
410-414 Tuition	3	7,411,681	7,540,107	7,920,374	7,844,837	-0.95%
421 State General Aid	4	10,178,374	10,616,358	11,187,255	12,139,545	8.51%
421-424 Other State Aid	5	459,982	487,134	470,163	535,394	13.87%
430-449 Federal Aid	6	981,198	959,534	2,070,430	2,190,215	5.79%
450-469 Sales - Service	7	282,550	297,694	1,180,145	981,883	-16.80%
470-499 Other	8	590,234	606,228	655,818	190,323	-70.98%
	9	0	0	0	0	0.00%
	10					
	11					
	12					
	13					
	14					
Audit Adjustment	15	01.001.500				
S/T Non-Tax Income	16	21,094,569	21,643,392	24,571,029	24,951,443	1.55%
Col. E Fund Balance & Non-Tax Income		22,572,865	23,224,029	26,200,107	26,580,521	1.45%
Col. F Property Tax	18	1,435,120	1,467,651	1,564,604	1,587,778	1.48%
RESOURCES	19	24,007,985	24,691,680	27,764,711	28,168,299	1.45%
		/ / / \	. /D\	(0)	(D)	0/ !
REQUIREMENTS**	Line	(A)	'(B)	(C)	(D)	% increase
REQUIREMENTS** EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
	Line					(decrease) Over FY 97
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
EXPENDITURES AND FUND BALANCE Expenditures		FYE 6-30-95	FYE 6-30-96	FYE 6-30-97	FYE 6-30-98	(decrease) Over FY 97 Working
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences	20	FYE 6-30-95 6,107,411	FYE 6-30-96 5,746,153	FYE 6-30-97 6,301,878	FYE 6-30-98 6,719,183	(decrease) Over FY 97 Working 6.62%
EXPENDITURES AND FUND BALANCE Expenditures	20 21	FYE 6-30-95 6,107,411 4,937,050	FYE 6-30-96 5,746,153 4,779,250	FYE 6-30-97 6,301,878 6,701,358	FYE 6-30-98 6,719,183 6,183,551	(decrease) Over FY 97 Working 6.62% -7.73%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20	FYE 6-30-95 6,107,411 4,937,050 3,025,572	FYE 6-30-96 5,746,153 4,779,250 3,120,059	FYE 6-30-97 6,301,878 6,701,358 3,094,589	FYE 6-30-98 6,719,183 6,183,551 3,554,514	(decrease) Over FY 97 Working 6.62% -7.73% 14.86%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21 22	6,107,411 4,937,050 3,025,572 123,093	FYE 6-30-96 5,746,153 4,779,250 3,120,059 988,388	FYE 6-30-97 6,301,878 6,701,358 3,094,589 317,429	FYE 6-30-98 6,719,183 6,183,551 3,554,514 1,235,361	(decrease) Over FY 97 Working 6.62% -7.73% 14.86% 289.18%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	FYE 6-30-95 6,107,411 4,937,050 3,025,572	FYE 6-30-96 5,746,153 4,779,250 3,120,059 988,388 1,109,498	FYE 6-30-97 6,301,878 6,701,358 3,094,589 317,429 1,111,503	FYE 6-30-98 6,719,183 6,183,551 3,554,514 1,235,361 1,161,810	(decrease) Over FY 97 Working 6.62% -7.73% 14.86% 289.18% 4.53%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24	FYE 6-30-95 6,107,411 4,937,050 3,025,572 123,093 1,039,616	FYE 6-30-96 5,746,153 4,779,250 3,120,059 988,388	FYE 6-30-97 6,301,878 6,701,358 3,094,589 317,429	FYE 6-30-98 6,719,183 6,183,551 3,554,514 1,235,361	(decrease) Over FY 97 Working 6.62% -7.73% 14.86% 289.18% 4.53% -4.51%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25	6,107,411 4,937,050 3,025,572 123,093 1,039,616 2,071,604	FYE 6-30-96 5,746,153 4,779,250 3,120,059 988,388 1,109,498 2,103,279	FYE 6-30-97 6,301,878 6,701,358 3,094,589 317,429 1,111,503 2,404,333	FYE 6-30-98 6,719,183 6,183,551 3,554,514 1,235,361 1,161,810 2,295,900	(decrease) Over FY 97 Working 6.62% -7.73% 14.86% 289.18% 4.53%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26 27 28	6,107,411 4,937,050 3,025,572 123,093 1,039,616 2,071,604 793,066	FYE 6-30-96 5,746,153 4,779,250 3,120,059 988,388 1,109,498 2,103,279 840,189	FYE 6-30-97 6,301,878 6,701,358 3,094,589 317,429 1,111,503 2,404,333 991,489	FYE 6-30-98 6,719,183 6,183,551 3,554,514 1,235,361 1,161,810 2,295,900 886,072	(decrease) Over FY 97 Working 6.62% -7.73% 14.86% 289.18% 4.53% -4.51% -10.63%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	6,107,411 4,937,050 3,025,572 123,093 1,039,616 2,071,604 793,066 1,848,635	5,746,153 4,779,250 3,120,059 988,388 1,109,498 2,103,279 840,189 1,866,239	FYE 6-30-97 6,301,878 6,701,358 3,094,589 317,429 1,111,503 2,404,333 991,489 2,125,632	FYE 6-30-98 6,719,183 6,183,551 3,554,514 1,235,361 1,161,810 2,295,900 886,072 1,930,649	(decrease) Over FY 97 Working 6.62% -7.73% 14.86% 289.18% 4.53% -4.51% -10.63% -9.17%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28	6,107,411 4,937,050 3,025,572 123,093 1,039,616 2,071,604 793,066 1,848,635	5,746,153 4,779,250 3,120,059 988,388 1,109,498 2,103,279 840,189 1,866,239	FYE 6-30-97 6,301,878 6,701,358 3,094,589 317,429 1,111,503 2,404,333 991,489 2,125,632	FYE 6-30-98 6,719,183 6,183,551 3,554,514 1,235,361 1,161,810 2,295,900 886,072 1,930,649	(decrease) Over FY 97 Working 6.62% -7.73% 14.86% 289.18% 4.53% -4.51% -10.63% -9.17%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 6,107,411 4,937,050 3,025,572 123,093 1,039,616 2,071,604 793,066 1,848,635 2,481,301	FYE 6-30-96 5,746,153 4,779,250 3,120,059 988,388 1,109,498 2,103,279 840,189 1,866,239 2,509,547	FYE 6-30-97 6,301,878 6,701,358 3,094,589 317,429 1,111,503 2,404,333 991,489 2,125,632 3,087,422	FYE 6-30-98 6,719,183 6,183,551 3,554,514 1,235,361 1,161,810 2,295,900 886,072 1,930,649 2,572,181	(decrease) Over FY 97 Working 6.62% -7.73% 14.86% 289.18% 4.53% -4.51% -10.63% -9.17%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	FYE 6-30-95 6,107,411 4,937,050 3,025,572 123,093 1,039,616 2,071,604 793,066 1,848,635 2,481,301	FYE 6-30-96 5,746,153 4,779,250 3,120,059 988,388 1,109,498 2,103,279 840,189 1,866,239 2,509,547	FYE 6-30-97 6,301,878 6,701,358 3,094,589 317,429 1,111,503 2,404,333 991,489 2,125,632 3,087,422	FYE 6-30-98 6,719,183 6,183,551 3,554,514 1,235,361 1,161,810 2,295,900 886,072 1,930,649 2,572,181	(decrease) Over FY 97 Working 6.62% -7.73% 14.86% 289.18% 4.53% -4.51% -10.63% -9.17% -16.69%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 6,107,411 4,937,050 3,025,572 123,093 1,039,616 2,071,604 793,066 1,848,635 2,481,301	FYE 6-30-96 5,746,153 4,779,250 3,120,059 988,388 1,109,498 2,103,279 840,189 1,866,239 2,509,547	FYE 6-30-97 6,301,878 6,701,358 3,094,589 317,429 1,111,503 2,404,333 991,489 2,125,632 3,087,422	FYE 6-30-98 6,719,183 6,183,551 3,554,514 1,235,361 1,161,810 2,295,900 886,072 1,930,649 2,572,181	(decrease) Over FY 97 Working 6.62% -7.73% 14.86% 289.18% 4.53% -4.51% -10.63% -9.17% -16.69%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 6,107,411 4,937,050 3,025,572 123,093 1,039,616 2,071,604 793,066 1,848,635 2,481,301 22,427,348 1,580,637	FYE 6-30-96 5,746,153 4,779,250 3,120,059 988,388 1,109,498 2,103,279 840,189 1,866,239 2,509,547 23,062,602 1,629,078	FYE 6-30-97 6,301,878 6,701,358 3,094,589 317,429 1,111,503 2,404,333 991,489 2,125,632 3,087,422 26,135,633 1,629,078	FYE 6-30-98 6,719,183 6,183,551 3,554,514 1,235,361 1,161,810 2,295,900 886,072 1,930,649 2,572,181 26,539,221 1,629,078	(decrease) Over FY 97 Working 6.62% -7.73% 14.86% 289.18% -4.53% -4.51% -10.63% -9.17% -16.69%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 6,107,411 4,937,050 3,025,572 123,093 1,039,616 2,071,604 793,066 1,848,635 2,481,301 22,427,348 1,580,637 24,007,985	FYE 6-30-96 5,746,153 4,779,250 3,120,059 988,388 1,109,498 2,103,279 840,189 1,866,239 2,509,547 23,062,602 1,629,078 24,691,680	FYE 6-30-97 6,301,878 6,701,358 3,094,589 317,429 1,111,503 2,404,333 991,489 2,125,632 3,087,422 26,135,633 1,629,078 27,764,711	FYE 6-30-98 6,719,183 6,183,551 3,554,514 1,235,361 1,161,810 2,295,900 886,072 1,930,649 2,572,181 26,539,221 1,629,078 28,168,299	(decrease) Over FY 97 Working 6.62% -7.73% 14.86% 289.18% -4.51% -10.63% -9.17% -16.69% 1.54% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 6,107,411 4,937,050 3,025,572 123,093 1,039,616 2,071,604 793,066 1,848,635 2,481,301 22,427,348 1,580,637 24,007,985 17,366,208	FYE 6-30-96 5,746,153 4,779,250 3,120,059 988,388 1,109,498 2,103,279 840,189 1,866,239 2,509,547 23,062,602 1,629,078 24,691,680 17,896,266	FYE 6-30-97 6,301,878 6,701,358 3,094,589 317,429 1,111,503 2,404,333 991,489 2,125,632 3,087,422 26,135,633 1,629,078 27,764,711 20,280,896	FYE 6-30-98 6,719,183 6,183,551 3,554,514 1,235,361 1,161,810 2,295,900 886,072 1,930,649 2,572,181 26,539,221 1,629,078 28,168,299 20,594,075	(decrease) Over FY 97 Working 6.62% -7.73% 14.86% 289.18% -4.51% -10.63% -9.17% -16.69% 1.54% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 6,107,411 4,937,050 3,025,572 123,093 1,039,616 2,071,604 793,066 1,848,635 2,481,301 22,427,348 1,580,637 24,007,985 17,366,208 2,777,341	FYE 6-30-96 5,746,153 4,779,250 3,120,059 988,388 1,109,498 2,103,279 840,189 1,866,239 2,509,547 23,062,602 1,629,078 24,691,680 17,896,266 3,258,926	FYE 6-30-97 6,301,878 6,701,358 3,094,589 317,429 1,111,503 2,404,333 991,489 2,125,632 3,087,422 26,135,633 1,629,078 27,764,711 20,280,896 3,693,169	FYE 6-30-98 6,719,183 6,183,551 3,554,514 1,235,361 1,161,810 2,295,900 886,072 1,930,649 2,572,181 26,539,221 1,629,078 28,168,299 20,594,075 3,750,200	(decrease) Over FY 97 Working 6.62% -7.73% 14.86% 289.18% -4.51% -10.63% -9.17% -16.69% 1.54% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 6,107,411 4,937,050 3,025,572 123,093 1,039,616 2,071,604 793,066 1,848,635 2,481,301 22,427,348 1,580,637 24,007,985 17,366,208 2,777,341 1,240,426	FYE 6-30-96 5,746,153 4,779,250 3,120,059 988,388 1,109,498 2,103,279 840,189 1,866,239 2,509,547 23,062,602 1,629,078 24,691,680 17,896,266 3,258,926 1,149,563	FYE 6-30-97 6,301,878 6,701,358 3,094,589 317,429 1,111,503 2,404,333 991,489 2,125,632 3,087,422 26,135,633 1,629,078 27,764,711 20,280,896 3,693,169 1,302,739	FYE 6-30-98 6,719,183 6,183,551 3,554,514 1,235,361 1,161,810 2,295,900 886,072 1,930,649 2,572,181 26,539,221 1,629,078 28,168,299 20,594,075 3,750,200 1,322,856	(decrease) Over FY 97 Working 6.62% -7.73% 14.86% 289.18% 4.53% -4.51% -10.63% -9.17% -16.69% 1.54% 0.00% 1.45% 1.54% 1.54% 1.54%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	FYE 6-30-95 6,107,411 4,937,050 3,025,572 123,093 1,039,616 2,071,604 793,066 1,848,635 2,481,301 22,427,348 1,580,637 24,007,985 17,366,208 2,777,341 1,240,426 185,666	FYE 6-30-96 5,746,153 4,779,250 3,120,059 988,388 1,109,498 2,103,279 840,189 1,866,239 2,509,547 23,062,602 1,629,078 24,691,680 17,896,266 3,258,926 1,149,563 114,896	FYE 6-30-97 6,301,878 6,701,358 3,094,589 317,429 1,111,503 2,404,333 991,489 2,125,632 3,087,422 26,135,633 1,629,078 27,764,711 20,280,896 3,693,169 1,302,739 130,206	FYE 6-30-98 6,719,183 6,183,551 3,554,514 1,235,361 1,161,810 2,295,900 886,072 1,930,649 2,572,181 26,539,221 1,629,078 28,168,299 20,594,075 3,750,200 1,322,856 132,216	(decrease) Over FY 97 Working 6.62% -7.73% 14.86% 289.18% -4.51% -10.63% -9.17% -16.69% 1.54% 0.00% 1.45% 1.54% 1.54% 1.54%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 6,107,411 4,937,050 3,025,572 123,093 1,039,616 2,071,604 793,066 1,848,635 2,481,301 22,427,348 1,580,637 24,007,985 17,366,208 2,777,341 1,240,426	FYE 6-30-96 5,746,153 4,779,250 3,120,059 988,388 1,109,498 2,103,279 840,189 1,866,239 2,509,547 23,062,602 1,629,078 24,691,680 17,896,266 3,258,926 1,149,563	FYE 6-30-97 6,301,878 6,701,358 3,094,589 317,429 1,111,503 2,404,333 991,489 2,125,632 3,087,422 26,135,633 1,629,078 27,764,711 20,280,896 3,693,169 1,302,739	FYE 6-30-98 6,719,183 6,183,551 3,554,514 1,235,361 1,161,810 2,295,900 886,072 1,930,649 2,572,181 26,539,221 1,629,078 28,168,299 20,594,075 3,750,200 1,322,856	(decrease) Over FY 97 Working 6.62% -7.73% 14.86% 289.18% 4.53% -4.51% -10.63% -9.17% -16.69% 1.54% 0.00% 1.45% 1.54% 1.54% 1.54% 1.54%



SUPPLEMENTAL DETAIL Kirkwood Community College

1. GENERAL FUND Unrestricted						
RESOURCES**		Actual (A)	Actual (B)	Working (C)	Estimated (D)	% increase (decrease)
RECEIPTS	Line	FYE	FYE	FYE	FYE	Over FY 97
		6-30-95	6-30-96	6-30-97	6-30-98	Working
Beginning Fund Balance	1	1,933,519	2,213,081	2,519,404	2,814,896	11.73%
Non-Tax Income	_					
400-409 Student Fees	2	40,665	45,403	49,942	49,942	0.00%
410-414 Tuition	3	14,330,574	15,118,215	16,082,491	16,611,238	3.29%
421 State General Aid	4	15,791,709	16,581,945	17,153,351	18,042,551	5.18%
421-424 State Aid	5	931,078	911,019	1,073,711	1,073,711	0.00%
430-449 Federal Aid 450-469 Sales - Service	6 7	1,102,845	1,111,867	982,548	1,082,548	10.18%
	8	444,063	552,668	388,281	388,281	0.00%
470-499 Other (Except as noted below)	9	1,744,964 0	684,400 0	347,964	347,964	0.00%
	10	U	U	0	0	0.00%
	11					
	12					
	13					
	14					
Audit Adjustment	15					
S/T Non-Tax Income	16	34,385,898	35,005,517	36,078,288	37,596,235	4.21%
Col. E Fund Balance & Non-Tax Income		36,319,417	37,218,598	38,597,692	40,411,131	4.70%
Col. F Property Tax	18	2,049,818	2,104,455	2,213,709	2,390,806	8.00%
RESOURCES	19	38,369,235	39,323,053	40,811,401	42,801,937	4.88%
**********	*****	*******	******	********	******	******
REQUIREMENTS**		(C)	(C)	(C)		% increase
REQUIREMENTS** EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
	Line				FYE 6-30-98	(decrease) Over FY 97
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE		(decrease)
EXPENDITURES AND FUND BALANCE Expenditures		FYE 6-30-95	FYE 6-30-96	FYE 6-30-97	6-30-98	(decrease) Over FY 97 Working
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences	20	FYE 6-30-95 7,237,217	FYE 6-30-96 7,952,021	FYE 6-30-97 8,209,757	6-30-98 8,588,145	(decrease) Over FY 97 Working 4.61%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	FYE 6-30-95 7,237,217 10,809,276	FYE 6-30-96 7,952,021 10,441,515	FYE 6-30-97 8,209,757 10,779,938	6-30-98 8,588,145 11,276,785	(decrease) Over FY 97 Working 4.61%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE 6-30-95 7,237,217 10,809,276 3,548,083	FYE 6-30-96 7,952,021 10,441,515 3,655,412	FYE 6-30-97 8,209,757 10,779,938 3,773,889	6-30-98 8,588,145 11,276,785 3,947,828	(decrease) Over FY 97 Working 4.61% 4.61%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	7,237,217 10,809,276 3,548,083 124,138	FYE 6-30-96 7,952,021 10,441,515 3,655,412 143,692	8,209,757 10,779,938 3,773,889 148,349	6-30-98 8,588,145 11,276,785 3,947,828 155,186	(decrease) Over FY 97 Working 4.61% 4.61% 4.61%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	7,237,217 10,809,276 3,548,083 124,138 2,037,507	7,952,021 10,441,515 3,655,412 143,692 2,099,447	8,209,757 10,779,938 3,773,889 148,349 2,167,493	6-30-98 8,588,145 11,276,785 3,947,828 155,186 2,267,393	(decrease) Over FY 97 Working 4.61% 4.61% 4.61% 4.61%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	7,237,217 10,809,276 3,548,083 124,138 2,037,507 2,385,662	FYE 6-30-96 7,952,021 10,441,515 3,655,412 143,692 2,099,447 2,304,405	8,209,757 10,779,938 3,773,889 148,349 2,167,493 2,379,094	6-30-98 8,588,145 11,276,785 3,947,828 155,186 2,267,393 2,488,747	(decrease) Over FY 97 Working 4.61% 4.61% 4.61% 4.61% 4.61%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26	7,237,217 10,809,276 3,548,083 124,138 2,037,507 2,385,662 1,883,955	FYE 6-30-96 7,952,021 10,441,515 3,655,412 143,692 2,099,447 2,304,405 1,867,921	8,209,757 10,779,938 3,773,889 148,349 2,167,493 2,379,094 1,928,463	8,588,145 11,276,785 3,947,828 155,186 2,267,393 2,488,747 2,017,346	(decrease) Over FY 97 Working 4.61% 4.61% 4.61% 4.61% 4.61% 4.61%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	7,237,217 10,809,276 3,548,083 124,138 2,037,507 2,385,662 1,883,955 4,790,737	FYE 6-30-96 7,952,021 10,441,515 3,655,412 143,692 2,099,447 2,304,405 1,867,921 4,935,344	FYE 6-30-97 8,209,757 10,779,938 3,773,889 148,349 2,167,493 2,379,094 1,928,463 5,095,305	8,588,145 11,276,785 3,947,828 155,186 2,267,393 2,488,747 2,017,346 5,330,148	(decrease) Over FY 97 Working 4.61% 4.61% 4.61% 4.61% 4.61% 4.61%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26 27 28	7,237,217 10,809,276 3,548,083 124,138 2,037,507 2,385,662 1,883,955	FYE 6-30-96 7,952,021 10,441,515 3,655,412 143,692 2,099,447 2,304,405 1,867,921	8,209,757 10,779,938 3,773,889 148,349 2,167,493 2,379,094 1,928,463	8,588,145 11,276,785 3,947,828 155,186 2,267,393 2,488,747 2,017,346	(decrease) Over FY 97 Working 4.61% 4.61% 4.61% 4.61% 4.61% 4.61%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	7,237,217 10,809,276 3,548,083 124,138 2,037,507 2,385,662 1,883,955 4,790,737	FYE 6-30-96 7,952,021 10,441,515 3,655,412 143,692 2,099,447 2,304,405 1,867,921 4,935,344	FYE 6-30-97 8,209,757 10,779,938 3,773,889 148,349 2,167,493 2,379,094 1,928,463 5,095,305	8,588,145 11,276,785 3,947,828 155,186 2,267,393 2,488,747 2,017,346 5,330,148	(decrease) Over FY 97 Working 4.61% 4.61% 4.61% 4.61% 4.61% 4.61%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29	7,237,217 10,809,276 3,548,083 124,138 2,037,507 2,385,662 1,883,955 4,790,737	FYE 6-30-96 7,952,021 10,441,515 3,655,412 143,692 2,099,447 2,304,405 1,867,921 4,935,344	FYE 6-30-97 8,209,757 10,779,938 3,773,889 148,349 2,167,493 2,379,094 1,928,463 5,095,305	8,588,145 11,276,785 3,947,828 155,186 2,267,393 2,488,747 2,017,346 5,330,148	(decrease) Over FY 97 Working 4.61% 4.61% 4.61% 4.61% 4.61% 4.61%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30	FYE 6-30-95 7,237,217 10,809,276 3,548,083 124,138 2,037,507 2,385,662 1,883,955 4,790,737 3,339,579	FYE 6-30-96 7,952,021 10,441,515 3,655,412 143,692 2,099,447 2,304,405 1,867,921 4,935,344 3,403,892	FYE 6-30-97 8,209,757 10,779,938 3,773,889 148,349 2,167,493 2,379,094 1,928,463 5,095,305 3,514,217	8,588,145 11,276,785 3,947,828 155,186 2,267,393 2,488,747 2,017,346 5,330,148 3,676,187	(decrease) Over FY 97 Working 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29	7,237,217 10,809,276 3,548,083 124,138 2,037,507 2,385,662 1,883,955 4,790,737	FYE 6-30-96 7,952,021 10,441,515 3,655,412 143,692 2,099,447 2,304,405 1,867,921 4,935,344	FYE 6-30-97 8,209,757 10,779,938 3,773,889 148,349 2,167,493 2,379,094 1,928,463 5,095,305	8,588,145 11,276,785 3,947,828 155,186 2,267,393 2,488,747 2,017,346 5,330,148	(decrease) Over FY 97 Working 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 7,237,217 10,809,276 3,548,083 124,138 2,037,507 2,385,662 1,883,955 4,790,737 3,339,579 36,156,154 2,213,081	FYE 6-30-96 7,952,021 10,441,515 3,655,412 143,692 2,099,447 2,304,405 1,867,921 4,935,344 3,403,892 36,803,649 2,519,404	FYE 6-30-97 8,209,757 10,779,938 3,773,889 148,349 2,167,493 2,379,094 1,928,463 5,095,305 3,514,217 37,996,505 2,814,896	8,588,145 11,276,785 3,947,828 155,186 2,267,393 2,488,747 2,017,346 5,330,148 3,676,187	(decrease) Over FY 97 Working 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 7,237,217 10,809,276 3,548,083 124,138 2,037,507 2,385,662 1,883,955 4,790,737 3,339,579 36,156,154 2,213,081 38,369,235	FYE 6-30-96 7,952,021 10,441,515 3,655,412 143,692 2,099,447 2,304,405 1,867,921 4,935,344 3,403,892 36,803,649 2,519,404 39,323,053	FYE 6-30-97 8,209,757 10,779,938 3,773,889 148,349 2,167,493 2,379,094 1,928,463 5,095,305 3,514,217 37,996,505 2,814,896 40,811,401	8,588,145 11,276,785 3,947,828 155,186 2,267,393 2,488,747 2,017,346 5,330,148 3,676,187 39,747,765 3,054,172 42,801,937	(decrease) Over FY 97 Working 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 7,237,217 10,809,276 3,548,083 124,138 2,037,507 2,385,662 1,883,955 4,790,737 3,339,579 36,156,154 2,213,081 38,369,235 27,354,982	FYE 6-30-96 7,952,021 10,441,515 3,655,412 143,692 2,099,447 2,304,405 1,867,921 4,935,344 3,403,892 36,803,649 2,519,404 39,323,053 27,983,321	FYE 6-30-97 8,209,757 10,779,938 3,773,889 148,349 2,167,493 2,379,094 1,928,463 5,095,305 3,514,217 37,996,505 2,814,896 40,811,401 29,087,424	8,588,145 11,276,785 3,947,828 155,186 2,267,393 2,488,747 2,017,346 5,330,148 3,676,187 39,747,765 3,054,172 42,801,937 30,467,735	(decrease) Over FY 97 Working 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.65%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	FYE 6-30-95 7,237,217 10,809,276 3,548,083 124,138 2,037,507 2,385,662 1,883,955 4,790,737 3,339,579 36,156,154 2,213,081 38,369,235 27,354,982 3,276,506	FYE 6-30-96 7,952,021 10,441,515 3,655,412 143,692 2,099,447 2,304,405 1,867,921 4,935,344 3,403,892 36,803,649 2,519,404 39,323,053 27,983,321 3,804,219	FYE 6-30-97 8,209,757 10,779,938 3,773,889 148,349 2,167,493 2,379,094 1,928,463 5,095,305 3,514,217 37,996,505 2,814,896 40,811,401 29,087,424 4,687,306	8,588,145 11,276,785 3,947,828 155,186 2,267,393 2,488,747 2,017,346 5,330,148 3,676,187 39,747,765 3,054,172 42,801,937 30,467,735 4,782,926	(decrease) Over FY 97 Working 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.65% 2.04%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 7,237,217 10,809,276 3,548,083 124,138 2,037,507 2,385,662 1,883,955 4,790,737 3,339,579 36,156,154 2,213,081 38,369,235 27,354,982 3,276,506 2,151,899	FYE 6-30-96 7,952,021 10,441,515 3,655,412 143,692 2,099,447 2,304,405 1,867,921 4,935,344 3,403,892 36,803,649 2,519,404 39,323,053 27,983,321 3,804,219 2,353,709	FYE 6-30-97 8,209,757 10,779,938 3,773,889 148,349 2,167,493 2,379,094 1,928,463 5,095,305 3,514,217 37,996,505 2,814,896 40,811,401 29,087,424 4,687,306 2,351,807	8,588,145 11,276,785 3,947,828 155,186 2,267,393 2,488,747 2,017,346 5,330,148 3,676,187 39,747,765 3,054,172 42,801,937 30,467,735 4,782,926 2,392,810	(decrease) Over FY 97 Working 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 6.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	FYE 6-30-95 7,237,217 10,809,276 3,548,083 124,138 2,037,507 2,385,662 1,883,955 4,790,737 3,339,579 36,156,154 2,213,081 38,369,235 27,354,982 3,276,506 2,151,899 1,314,250	FYE 6-30-96 7,952,021 10,441,515 3,655,412 143,692 2,099,447 2,304,405 1,867,921 4,935,344 3,403,892 36,803,649 2,519,404 39,323,053 27,983,321 3,804,219 2,353,709 1,110,387	FYE 6-30-97 8,209,757 10,779,938 3,773,889 148,349 2,167,493 2,379,094 1,928,463 5,095,305 3,514,217 37,996,505 2,814,896 40,811,401 29,087,424 4,687,306 2,351,807 84,026	8,588,145 11,276,785 3,947,828 155,186 2,267,393 2,488,747 2,017,346 5,330,148 3,676,187 39,747,765 3,054,172 42,801,937 30,467,735 4,782,926 2,392,810 84,026	(decrease) Over FY 97 Working 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 6.61% 4.61% 4.61% 6.61%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 7,237,217 10,809,276 3,548,083 124,138 2,037,507 2,385,662 1,883,955 4,790,737 3,339,579 36,156,154 2,213,081 38,369,235 27,354,982 3,276,506 2,151,899	FYE 6-30-96 7,952,021 10,441,515 3,655,412 143,692 2,099,447 2,304,405 1,867,921 4,935,344 3,403,892 36,803,649 2,519,404 39,323,053 27,983,321 3,804,219 2,353,709	FYE 6-30-97 8,209,757 10,779,938 3,773,889 148,349 2,167,493 2,379,094 1,928,463 5,095,305 3,514,217 37,996,505 2,814,896 40,811,401 29,087,424 4,687,306 2,351,807	8,588,145 11,276,785 3,947,828 155,186 2,267,393 2,488,747 2,017,346 5,330,148 3,676,187 39,747,765 3,054,172 42,801,937 30,467,735 4,782,926 2,392,810	(decrease) Over FY 97 Working 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 4.61% 6.61% 4.61% 6.61%



SUPPLEMENTAL DETAIL Des Moines Area Community College

1. GENERAL FUND Unrestricted						
		Actual	Actual	Working	Estimated	% increase
RESOURCES**		(A)	(B)	(C)	(D)	(decrease)
RECEIPTS	Line	FYE	FYE	FYE	FYE	Over FY 97
		6-30-95	6-30-96	6-30-97	6-30-98	Working
Beginning Fund Balance	1	3,036,776	3,250,779	3,465,941	3,665,941	5.77%
Non-Tax Income			-,,	.,,.	-,,	0,0
400-409 Student Fees	2	1,888,635	1,889,538	1,921,489	1,987,085	3.41%
410-414 Tuition	3	11,351,943	11,854,490	12,719,684	13,046,092	2.57%
421 State General Aid	4	16,928,606	17,604,404	18,332,632	19,067,632	4.01%
421-424 Other State Aid	5	271,577	260,909	229,441	239,441	4.36%
430-449 Federal Aid	6	671,270	667,754	675,637	852,561	26.19%
450-469 Sales - Service	7	145,930	155,747	145,800	112,564	-22.80%
470-499 Other (Except as noted below)	8	1,219,410	837,453	804,108	842,120	4.73%
	9					
	10					
	11					
	12					
	13					
Audit Adiustment	14					
Audit Adjustment S/T Non-Tax Income	15 16	20 477 274	22 270 205	24 000 704	00 147 405	0.700/
Col. E - Fund Balance & Non-Tax Income		32,477,371 35,514,147	33,270,295	34,828,791 38,294,732	36,147,495	3.79%
Col. F Property Tax	18	3,807,745	36,521,074 3,928,654		39,813,436	3.97%
RESOURCES	19	39,321,892	40,449,728	4,038,577 42,333,309	4,208,197 44,021,633	4.20% 3.99%
***************************************	******	******	*******	*****	44,021,033	J.JJ /0
REQUIREMENTS**		(A)	(B)	(C)	(D)	% increase
REQUIREMENTS** EXPENDITURES AND FUND BALANCE	Line	(A) FYE	(B) FYE	(C) FYE	(D) FYE	% increase (decrease)
	Line					
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
EXPENDITURES AND FUND BALANCE Expenditures		FYE 6-30-95	FYE 6-30-96	FYE 6-30-97	FYE 6-30-98	(decrease) Over FY 97 Working
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences	20	FYE 6-30-95 9,257,618	FYE 6-30-96 8,724,696	FYE 6-30-97 9,215,889	FYE 6-30-98 10,939,921	(decrease) Over FY 97 Working 18.71%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	FYE 6-30-95 9,257,618 8,916,848	FYE 6-30-96 8,724,696 9,671,263	FYE 6-30-97 9,215,889 9,788,193	FYE 6-30-98 10,939,921 9,763,277	(decrease) Over FY 97 Working 18.71% -0.25%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE 6-30-95 9,257,618 8,916,848 4,566,796	FYE 6-30-96 8,724,696 9,671,263 4,759,803	FYE 6-30-97 9,215,889 9,788,193 5,199,334	FYE 6-30-98 10,939,921 9,763,277 5,071,786	(decrease) Over FY 97 Working 18.71% -0.25% -2.45%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	9,257,618 8,916,848 4,566,796 56,015	FYE 6-30-96 8,724,696 9,671,263 4,759,803 59,823	FYE 6-30-97 9,215,889 9,788,193 5,199,334 60,154	FYE 6-30-98 10,939,921 9,763,277 5,071,786 60,192	(decrease) Over FY 97 Working 18.71% -0.25% -2.45% 0.06%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	9,257,618 8,916,848 4,566,796 56,015 1,487,765	FYE 6-30-96 8,724,696 9,671,263 4,759,803 59,823 1,709,295	FYE 6-30-97 9,215,889 9,788,193 5,199,334 60,154 1,577,416	FYE 6-30-98 10,939,921 9,763,277 5,071,786 60,192 1,649,182	(decrease) Over FY 97 Working 18.71% -0.25% -2.45% 0.06% 4.55%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	9,257,618 8,916,848 4,566,796 56,015 1,487,765 2,927,180	FYE 6-30-96 8,724,696 9,671,263 4,759,803 59,823 1,709,295 3,202,862	9,215,889 9,788,193 5,199,334 60,154 1,577,416 3,486,622	FYE 6-30-98 10,939,921 9,763,277 5,071,786 60,192 1,649,182 3,464,320	(decrease) Over FY 97 Working 18.71% -0.25% -2.45% 0.06% 4.55% -0.64%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26	9,257,618 8,916,848 4,566,796 56,015 1,487,765 2,927,180 1,582,391	FYE 6-30-96 8,724,696 9,671,263 4,759,803 59,823 1,709,295 3,202,862 1,685,763	9,215,889 9,788,193 5,199,334 60,154 1,577,416 3,486,622 1,902,425	FYE 6-30-98 10,939,921 9,763,277 5,071,786 60,192 1,649,182 3,464,320 1,842,812	(decrease) Over FY 97 Working 18.71% -0.25% -2.45% 0.06% 4.55% -0.64% -3.13%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	9,257,618 8,916,848 4,566,796 56,015 1,487,765 2,927,180 1,582,391 3,159,914	FYE 6-30-96 8,724,696 9,671,263 4,759,803 59,823 1,709,295 3,202,862 1,685,763 3,249,101	9,215,889 9,788,193 5,199,334 60,154 1,577,416 3,486,622 1,902,425 3,558,643	FYE 6-30-98 10,939,921 9,763,277 5,071,786 60,192 1,649,182 3,464,320 1,842,812 3,516,466	(decrease) Over FY 97 Working 18.71% -0.25% -2.45% 0.06% 4.55% -0.64% -3.13% -1.19%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26 27 28	9,257,618 8,916,848 4,566,796 56,015 1,487,765 2,927,180 1,582,391	FYE 6-30-96 8,724,696 9,671,263 4,759,803 59,823 1,709,295 3,202,862 1,685,763	9,215,889 9,788,193 5,199,334 60,154 1,577,416 3,486,622 1,902,425	FYE 6-30-98 10,939,921 9,763,277 5,071,786 60,192 1,649,182 3,464,320 1,842,812	(decrease) Over FY 97 Working 18.71% -0.25% -2.45% 0.06% 4.55% -0.64% -3.13%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	9,257,618 8,916,848 4,566,796 56,015 1,487,765 2,927,180 1,582,391 3,159,914	FYE 6-30-96 8,724,696 9,671,263 4,759,803 59,823 1,709,295 3,202,862 1,685,763 3,249,101	9,215,889 9,788,193 5,199,334 60,154 1,577,416 3,486,622 1,902,425 3,558,643	FYE 6-30-98 10,939,921 9,763,277 5,071,786 60,192 1,649,182 3,464,320 1,842,812 3,516,466	(decrease) Over FY 97 Working 18.71% -0.25% -2.45% 0.06% 4.55% -0.64% -3.13% -1.19%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30	9,257,618 8,916,848 4,566,796 56,015 1,487,765 2,927,180 1,582,391 3,159,914	FYE 6-30-96 8,724,696 9,671,263 4,759,803 59,823 1,709,295 3,202,862 1,685,763 3,249,101	9,215,889 9,788,193 5,199,334 60,154 1,577,416 3,486,622 1,902,425 3,558,643	FYE 6-30-98 10,939,921 9,763,277 5,071,786 60,192 1,649,182 3,464,320 1,842,812 3,516,466	(decrease) Over FY 97 Working 18.71% -0.25% -2.45% 0.06% 4.55% -0.64% -3.13% -1.19%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	9,257,618 8,916,848 4,566,796 56,015 1,487,765 2,927,180 1,582,391 3,159,914 4,116,586	FYE 6-30-96 8,724,696 9,671,263 4,759,803 59,823 1,709,295 3,202,862 1,685,763 3,249,101 3,921,181	FYE 6-30-97 9,215,889 9,788,193 5,199,334 60,154 1,577,416 3,486,622 1,902,425 3,558,643 3,878,692	FYE 6-30-98 10,939,921 9,763,277 5,071,786 60,192 1,649,182 3,464,320 1,842,812 3,516,466 3,836,635	(decrease) Over FY 97 Working 18.71% -0.25% -2.45% 0.06% 4.55% -0.64% -3.13% -1.19% -1.08%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	9,257,618 8,916,848 4,566,796 56,015 1,487,765 2,927,180 1,582,391 3,159,914 4,116,586	FYE 6-30-96 8,724,696 9,671,263 4,759,803 59,823 1,709,295 3,202,862 1,685,763 3,249,101 3,921,181	FYE 6-30-97 9,215,889 9,788,193 5,199,334 60,154 1,577,416 3,486,622 1,902,425 3,558,643 3,878,692	FYE 6-30-98 10,939,921 9,763,277 5,071,786 60,192 1,649,182 3,464,320 1,842,812 3,516,466 3,836,635	(decrease) Over FY 97 Working 18.71% -0.25% -2.45% 0.06% 4.55% -0.64% -3.13% -1.19% -1.08%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	9,257,618 8,916,848 4,566,796 56,015 1,487,765 2,927,180 1,582,391 3,159,914 4,116,586	FYE 6-30-96 8,724,696 9,671,263 4,759,803 59,823 1,709,295 3,202,862 1,685,763 3,249,101 3,921,181	FYE 6-30-97 9,215,889 9,788,193 5,199,334 60,154 1,577,416 3,486,622 1,902,425 3,558,643 3,878,692	FYE 6-30-98 10,939,921 9,763,277 5,071,786 60,192 1,649,182 3,464,320 1,842,812 3,516,466 3,836,635	(decrease) Over FY 97 Working 18.71% -0.25% -2.45% 0.06% 4.55% -0.64% -3.13% -1.19% -1.08%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	9,257,618 8,916,848 4,566,796 56,015 1,487,765 2,927,180 1,582,391 3,159,914 4,116,586 36,071,113 3,250,779	FYE 6-30-96 8,724,696 9,671,263 4,759,803 59,823 1,709,295 3,202,862 1,685,763 3,249,101 3,921,181	FYE 6-30-97 9,215,889 9,788,193 5,199,334 60,154 1,577,416 3,486,622 1,902,425 3,558,643 3,878,692 38,667,368 3,665,941	FYE 6-30-98 10,939,921 9,763,277 5,071,786 60,192 1,649,182 3,464,320 1,842,812 3,516,466 3,836,635 40,144,591 3,877,042	(decrease) Over FY 97 Working 18.71% -0.25% -2.45% 0.06% 4.55% -0.64% -3.13% -1.19% -1.08% 3.82% 5.76%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	9,257,618 8,916,848 4,566,796 56,015 1,487,765 2,927,180 1,582,391 3,159,914 4,116,586	FYE 6-30-96 8,724,696 9,671,263 4,759,803 59,823 1,709,295 3,202,862 1,685,763 3,249,101 3,921,181 36,983,787 3,465,941	FYE 6-30-97 9,215,889 9,788,193 5,199,334 60,154 1,577,416 3,486,622 1,902,425 3,558,643 3,878,692	FYE 6-30-98 10,939,921 9,763,277 5,071,786 60,192 1,649,182 3,464,320 1,842,812 3,516,466 3,836,635	(decrease) Over FY 97 Working 18.71% -0.25% -2.45% 0.06% 4.55% -0.64% -3.13% -1.19% -1.08% 3.82% 5.76%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	9,257,618 8,916,848 4,566,796 56,015 1,487,765 2,927,180 1,582,391 3,159,914 4,116,586 36,071,113 3,250,779 39,321,892	FYE 6-30-96 8,724,696 9,671,263 4,759,803 59,823 1,709,295 3,202,862 1,685,763 3,249,101 3,921,181 36,983,787 3,465,941 40,449,728	FYE 6-30-97 9,215,889 9,788,193 5,199,334 60,154 1,577,416 3,486,622 1,902,425 3,558,643 3,878,692 38,667,368 3,665,941 42,333,309	FYE 6-30-98 10,939,921 9,763,277 5,071,786 60,192 1,649,182 3,464,320 1,842,812 3,516,466 3,836,635 40,144,591 3,877,042 44,021,633	(decrease) Over FY 97 Working 18.71% -0.25% -2.45% 0.06% 4.55% -0.64% -3.13% -1.19% -1.08% 3.82% 5.76%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	9,257,618 8,916,848 4,566,796 56,015 1,487,765 2,927,180 1,582,391 3,159,914 4,116,586 36,071,113 3,250,779 39,321,892 28,077,595 4,492,101 1,724,463	FYE 6-30-96 8,724,696 9,671,263 4,759,803 59,823 1,709,295 3,202,862 1,685,763 3,249,101 3,921,181 36,983,787 3,465,941 40,449,728 29,229,479 3,903,502 1,858,676	FYE 6-30-97 9,215,889 9,788,193 5,199,334 60,154 1,577,416 3,486,622 1,902,425 3,558,643 3,878,692 38,667,368 3,665,941 42,333,309 30,586,523	FYE 6-30-98 10,939,921 9,763,277 5,071,786 60,192 1,649,182 3,464,320 1,842,812 3,516,466 3,836,635 40,144,591 3,877,042 44,021,633 30,695,468 5,446,814 2,096,517	(decrease) Over FY 97 Working 18.71% -0.25% -2.45% 0.06% 4.55% -0.64% -3.13% -1.19% -1.08% 3.82% 5.76% 3.99% 0.36% 26.57% 9.75%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	9,257,618 8,916,848 4,566,796 56,015 1,487,765 2,927,180 1,582,391 3,159,914 4,116,586 36,071,113 3,250,779 39,321,892 28,077,595 4,492,101 1,724,463 987,075	FYE 6-30-96 8,724,696 9,671,263 4,759,803 59,823 1,709,295 3,202,862 1,685,763 3,249,101 3,921,181 36,983,787 3,465,941 40,449,728 29,229,479 3,903,502 1,858,676 1,300,374	FYE 6-30-97 9,215,889 9,788,193 5,199,334 60,154 1,577,416 3,486,622 1,902,425 3,558,643 3,878,692 38,667,368 3,665,941 42,333,309 30,586,523 4,303,360	FYE 6-30-98 10,939,921 9,763,277 5,071,786 60,192 1,649,182 3,464,320 1,842,812 3,516,466 3,836,635 40,144,591 3,877,042 44,021,633 30,695,468 5,446,814 2,096,517 1,312,799	(decrease) Over FY 97 Working 18.71% -0.25% -2.45% 0.06% 4.55% -0.64% -3.13% -1.19% -1.08% 3.82% 5.76% 3.99% 0.36% 26.57% 9.75% 21.50%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	9,257,618 8,916,848 4,566,796 56,015 1,487,765 2,927,180 1,582,391 3,159,914 4,116,586 36,071,113 3,250,779 39,321,892 28,077,595 4,492,101 1,724,463	FYE 6-30-96 8,724,696 9,671,263 4,759,803 59,823 1,709,295 3,202,862 1,685,763 3,249,101 3,921,181 36,983,787 3,465,941 40,449,728 29,229,479 3,903,502 1,858,676	FYE 6-30-97 9,215,889 9,788,193 5,199,334 60,154 1,577,416 3,486,622 1,902,425 3,558,643 3,878,692 38,667,368 3,665,941 42,333,309 30,586,523 4,303,360 1,910,227	FYE 6-30-98 10,939,921 9,763,277 5,071,786 60,192 1,649,182 3,464,320 1,842,812 3,516,466 3,836,635 40,144,591 3,877,042 44,021,633 30,695,468 5,446,814 2,096,517	(decrease) Over FY 97 Working 18.71% -0.25% -2.45% 0.06% 4.55% -0.64% -3.13% -1.19% -1.08% 3.82% 5.76% 3.99% 0.36% 26.57% 9.75% 21.50%



SUPPLEMENTAL DETAIL Western lowa Tech Community College

1. GENERAL FUND Unrestricted						
DE0011D050#		Actual	Actual	Working	Estimated	% increase
RESOURCES**	1:	(A)	(B)	(C)	(D)	(decrease)
RECEIPTS	Line	FYE	FYE	FYE	FYE	Over FY 97
		6-30-95	6-30-96	6-30-97	6-30-98	Working
Beginning Fund Balance	1	-774,713	834,061	931,117	931,117	0.00%
Non-Tax Income		,			33.,,	0.0070
400-409 Student Fees	2	642,330	715,533	916,140	947,140	3.38%
410-414 Tuition	3	3,703,766	4,378,865	4,736,270	4,869,770	2.82%
421 State General Aid	4	6,631,127	6,992,399	7,281,650	7,512,849	3.18%
421-424 Other State Aid	5	112,611	48,744	50,675	50,750	0.15%
430-449 Federal Aid	6	683,254	755,264	667,182	785,000	17.66%
450-469 Sales - Service	7	51,788	48,604	50,500	55,500	9.90%
470-499 Other (Except as noted below)	8	811,233	1,151,119	964,853	1,007,288	4.40%
	9	•				
	10					
	11					
	12 13					
	14					
Audit Adjustment	15					
S/T Non-Tax Income	16	12,636,109	14,090,528	14,667,270	15,228,297	3.83%
Col. E Fund Balance & Non-Tax Income		13,410,822	14,924,589	15,598,387	16,159,414	3.60%
Col. F Property Tax	18	913,102	932,131	945,500	945,500	0.00%
RESOURCES	19	14,323,924	15,856,720	16,543,887	17,104,914	3.39%
******************	******	********	*******	********	******	******
REQUIREMENTS**		(A)	(B)	(C)	(D)	% increase
REQUIREMENTS** EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
	Line					(decrease) Over FY 97
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
EXPENDITURES AND FUND BALANCE Expenditures		FYE 6-30-95	FYE 6-30-96	FYE 6-30-97	FYE 6-30-98	(decrease) Over FY 97 Working
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences	20	FYE 6-30-95 1,318,515	FYE 6-30-96 1,580,807	FYE 6-30-97 1,709,046	FYE 6-30-98 1,713,490	(decrease) Over FY 97 Working 0.26%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	FYE 6-30-95 1,318,515 5,456,937	FYE 6-30-96 1,580,807 5,480,410	FYE 6-30-97 1,709,046 5,685,155	FYE 6-30-98 1,713,490 5,939,777	(decrease) Over FY 97 Working 0.26% 4.48%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE 6-30-95 1,318,515 5,456,937 1,270,073	FYE 6-30-96 1,580,807 5,480,410 1,256,769	FYE 6-30-97 1,709,046 5,685,155 1,389,321	FYE 6-30-98 1,713,490 5,939,777 1,362,379	(decrease) Over FY 97 Working 0.26% 4.48% -1.94%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	FYE 6-30-95 1,318,515 5,456,937 1,270,073 13,652	FYE 6-30-96 1,580,807 5,480,410 1,256,769 16,453	FYE 6-30-97 1,709,046 5,685,155 1,389,321 14,750	FYE 6-30-98 1,713,490 5,939,777 1,362,379 0	(decrease) Over FY 97 Working 0.26% 4.48% -1.94% -100.00%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE 6-30-95 1,318,515 5,456,937 1,270,073 13,652 802,054	FYE 6-30-96 1,580,807 5,480,410 1,256,769	FYE 6-30-97 1,709,046 5,685,155 1,389,321 14,750 1,020,328	FYE 6-30-98 1,713,490 5,939,777 1,362,379 0 1,190,868	(decrease) Over FY 97 Working 0.26% 4.48% -1.94% -100.00% 16.71%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	FYE 6-30-95 1,318,515 5,456,937 1,270,073 13,652	FYE 6-30-96 1,580,807 5,480,410 1,256,769 16,453 1,098,783	FYE 6-30-97 1,709,046 5,685,155 1,389,321 14,750	FYE 6-30-98 1,713,490 5,939,777 1,362,379 0	(decrease) Over FY 97 Working 0.26% 4.48% -1.94% -100.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	FYE 6-30-95 1,318,515 5,456,937 1,270,073 13,652 802,054 1,123,641	FYE 6-30-96 1,580,807 5,480,410 1,256,769 16,453 1,098,783 1,243,595	FYE 6-30-97 1,709,046 5,685,155 1,389,321 14,750 1,020,328 1,370,348	FYE 6-30-98 1,713,490 5,939,777 1,362,379 0 1,190,868 1,359,143	(decrease) Over FY 97 Working 0.26% 4.48% -1.94% -100.00% 16.71% -0.82%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources	20 21 22 23 24 25 26	FYE 6-30-95 1,318,515 5,456,937 1,270,073 13,652 802,054 1,123,641 346,834	FYE 6-30-96 1,580,807 5,480,410 1,256,769 16,453 1,098,783 1,243,595 301,598	FYE 6-30-97 1,709,046 5,685,155 1,389,321 14,750 1,020,328 1,370,348 322,287	FYE 6-30-98 1,713,490 5,939,777 1,362,379 0 1,190,868 1,359,143 328,459	(decrease) Over FY 97 Working 0.26% 4.48% -1.94% -100.00% 16.71% -0.82% 1.92%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 1,318,515 5,456,937 1,270,073 13,652 802,054 1,123,641 346,834 1,417,845	FYE 6-30-96 1,580,807 5,480,410 1,256,769 16,453 1,098,783 1,243,595 301,598 1,714,899	FYE 6-30-97 1,709,046 5,685,155 1,389,321 14,750 1,020,328 1,370,348 322,287 1,511,728	FYE 6-30-98 1,713,490 5,939,777 1,362,379 0 1,190,868 1,359,143 328,459 1,859,113	(decrease) Over FY 97 Working 0.26% 4.48% -1.94% -100.00% 16.71% -0.82% 1.92% 22.98%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 1,318,515 5,456,937 1,270,073 13,652 802,054 1,123,641 346,834 1,417,845	FYE 6-30-96 1,580,807 5,480,410 1,256,769 16,453 1,098,783 1,243,595 301,598 1,714,899	FYE 6-30-97 1,709,046 5,685,155 1,389,321 14,750 1,020,328 1,370,348 322,287 1,511,728	FYE 6-30-98 1,713,490 5,939,777 1,362,379 0 1,190,868 1,359,143 328,459 1,859,113	(decrease) Over FY 97 Working 0.26% 4.48% -1.94% -100.00% 16.71% -0.82% 1.92% 22.98%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 1,318,515 5,456,937 1,270,073 13,652 802,054 1,123,641 346,834 1,417,845 1,740,312	FYE 6-30-96 1,580,807 5,480,410 1,256,769 16,453 1,098,783 1,243,595 301,598 1,714,899 2,232,289	FYE 6-30-97 1,709,046 5,685,155 1,389,321 14,750 1,020,328 1,370,348 322,287 1,511,728 2,589,807	FYE 6-30-98 1,713,490 5,939,777 1,362,379 0 1,190,868 1,359,143 328,459 1,859,113 2,420,568	(decrease) Over FY 97 Working 0.26% 4.48% -1.94% -100.00% 16.71% -0.82% 1.92% 22.98% -6.53%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	FYE 6-30-95 1,318,515 5,456,937 1,270,073 13,652 802,054 1,123,641 346,834 1,417,845 1,740,312	FYE 6-30-96 1,580,807 5,480,410 1,256,769 16,453 1,098,783 1,243,595 301,598 1,714,899 2,232,289	FYE 6-30-97 1,709,046 5,685,155 1,389,321 14,750 1,020,328 1,370,348 322,287 1,511,728 2,589,807	FYE 6-30-98 1,713,490 5,939,777 1,362,379 0 1,190,868 1,359,143 328,459 1,859,113 2,420,568	(decrease) Over FY 97 Working 0.26% 4.48% -1.94% -100.00% 16.71% -0.82% 1.92% 22.98% -6.53%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 1,318,515 5,456,937 1,270,073 13,652 802,054 1,123,641 346,834 1,417,845 1,740,312	FYE 6-30-96 1,580,807 5,480,410 1,256,769 16,453 1,098,783 1,243,595 301,598 1,714,899 2,232,289	FYE 6-30-97 1,709,046 5,685,155 1,389,321 14,750 1,020,328 1,370,348 322,287 1,511,728 2,589,807	FYE 6-30-98 1,713,490 5,939,777 1,362,379 0 1,190,868 1,359,143 328,459 1,859,113 2,420,568	(decrease) Over FY 97 Working 0.26% 4.48% -1.94% -100.00% 16.71% -0.82% 1.92% 22.98% -6.53%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 1,318,515 5,456,937 1,270,073 13,652 802,054 1,123,641 346,834 1,417,845 1,740,312 13,489,863 834,061	FYE 6-30-96 1,580,807 5,480,410 1,256,769 16,453 1,098,783 1,243,595 301,598 1,714,899 2,232,289 14,925,603 931,117	FYE 6-30-97 1,709,046 5,685,155 1,389,321 14,750 1,020,328 1,370,348 322,287 1,511,728 2,589,807	FYE 6-30-98 1,713,490 5,939,777 1,362,379 0 1,190,868 1,359,143 328,459 1,859,113 2,420,568 16,173,797 931,117	(decrease) Over FY 97 Working 0.26% 4.48% -1.94% -100.00% 16.71% -0.82% 1.92% 22.98% -6.53% 3.59% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 1,318,515 5,456,937 1,270,073 13,652 802,054 1,123,641 346,834 1,417,845 1,740,312 13,489,863 834,061 14,323,924	FYE 6-30-96 1,580,807 5,480,410 1,256,769 16,453 1,098,783 1,243,595 301,598 1,714,899 2,232,289 14,925,603 931,117 15,856,720	FYE 6-30-97 1,709,046 5,685,155 1,389,321 14,750 1,020,328 1,370,348 322,287 1,511,728 2,589,807 15,612,770 931,117	FYE 6-30-98 1,713,490 5,939,777 1,362,379 0 1,190,868 1,359,143 328,459 1,859,113 2,420,568 16,173,797 931,117	(decrease) Over FY 97 Working 0.26% 4.48% -1.94% -100.00% 16.71% -0.82% 1.92% 22.98% -6.53% 3.59% 0.00% 3.39%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 1,318,515 5,456,937 1,270,073 13,652 802,054 1,123,641 346,834 1,417,845 1,740,312 13,489,863 834,061 14,323,924 10,579,799	FYE 6-30-96 1,580,807 5,480,410 1,256,769 16,453 1,098,783 1,243,595 301,598 1,714,899 2,232,289 14,925,603 931,117 15,856,720 10,900,688	FYE 6-30-97 1,709,046 5,685,155 1,389,321 14,750 1,020,328 1,370,348 322,287 1,511,728 2,589,807 15,612,770 931,117 16,543,887 11,988,502	FYE 6-30-98 1,713,490 5,939,777 1,362,379 0 1,190,868 1,359,143 328,459 1,859,113 2,420,568 16,173,797 931,117 17,104,914 12,420,437	(decrease) Over FY 97 Working 0.26% 4.48% -1.94% -100.00% 16.71% -0.82% 1.92% 22.98% -6.53% 3.59% 0.00% 3.39% 3.60%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 1,318,515 5,456,937 1,270,073 13,652 802,054 1,123,641 346,834 1,417,845 1,740,312 13,489,863 834,061 14,323,924 10,579,799 1,710,013	FYE 6-30-96 1,580,807 5,480,410 1,256,769 16,453 1,098,783 1,243,595 301,598 1,714,899 2,232,289 14,925,603 931,117 15,856,720 10,900,688 1,962,899	FYE 6-30-97 1,709,046 5,685,155 1,389,321 14,750 1,020,328 1,370,348 322,287 1,511,728 2,589,807 15,612,770 931,117 16,543,887 11,988,502 2,164,439	FYE 6-30-98 1,713,490 5,939,777 1,362,379 0 1,190,868 1,359,143 328,459 1,859,113 2,420,568 16,173,797 931,117 17,104,914 12,420,437 2,243,128	(decrease) Over FY 97 Working 0.26% 4.48% -1.94% -100.00% 16.71% -0.82% 1.92% 22.98% -6.53% 3.59% 0.00% 3.39% 3.60% 3.60% 3.64%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 1,318,515 5,456,937 1,270,073 13,652 802,054 1,123,641 346,834 1,417,845 1,740,312 13,489,863 834,061 14,323,924 10,579,799	FYE 6-30-96 1,580,807 5,480,410 1,256,769 16,453 1,098,783 1,243,595 301,598 1,714,899 2,232,289 14,925,603 931,117 15,856,720 10,900,688 1,962,899 964,389	FYE 6-30-97 1,709,046 5,685,155 1,389,321 14,750 1,020,328 1,370,348 322,287 1,511,728 2,589,807 15,612,770 931,117 16,543,887 11,988,502 2,164,439 1,073,866	FYE 6-30-98 1,713,490 5,939,777 1,362,379 0 1,190,868 1,359,143 328,459 1,859,113 2,420,568 16,173,797 931,117 17,104,914 12,420,437 2,243,128 1,113,269	(decrease) Over FY 97 Working 0.26% 4.48% -1.94% -100.00% 16.71% -0.82% 1.92% 22.98% -6.53% 3.59% 0.00% 3.39% 3.60% 3.64% 3.67%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 1,318,515 5,456,937 1,270,073 13,652 802,054 1,123,641 346,834 1,417,845 1,740,312 13,489,863 834,061 14,323,924 10,579,799 1,710,013 972,753	FYE 6-30-96 1,580,807 5,480,410 1,256,769 16,453 1,098,783 1,243,595 301,598 1,714,899 2,232,289 14,925,603 931,117 15,856,720 10,900,688 1,962,899	FYE 6-30-97 1,709,046 5,685,155 1,389,321 14,750 1,020,328 1,370,348 322,287 1,511,728 2,589,807 15,612,770 931,117 16,543,887 11,988,502 2,164,439	FYE 6-30-98 1,713,490 5,939,777 1,362,379 0 1,190,868 1,359,143 328,459 1,859,113 2,420,568 16,173,797 931,117 17,104,914 12,420,437 2,243,128	(decrease) Over FY 97 Working 0.26% 4.48% -1.94% -100.00% 16.71% -0.82% 1.92% 22.98% -6.53% 3.59% 0.00% 3.39% 3.60% 3.60% 3.64%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 1,318,515 5,456,937 1,270,073 13,652 802,054 1,123,641 346,834 1,417,845 1,740,312 13,489,863 834,061 14,323,924 10,579,799 1,710,013 972,753 159,070	FYE 6-30-96 1,580,807 5,480,410 1,256,769 16,453 1,098,783 1,243,595 301,598 1,714,899 2,232,289 14,925,603 931,117 15,856,720 10,900,688 1,962,899 964,389 972,973	FYE 6-30-97 1,709,046 5,685,155 1,389,321 14,750 1,020,328 1,370,348 322,287 1,511,728 2,589,807 15,612,770 931,117 16,543,887 11,988,502 2,164,439 1,073,866 337,462	FYE 6-30-98 1,713,490 5,939,777 1,362,379 0 1,190,868 1,359,143 328,459 1,859,113 2,420,568 16,173,797 931,117 17,104,914 12,420,437 2,243,128 1,113,269 348,462	(decrease) Over FY 97 Working 0.26% 4.48% -1.94% -100.00% 16.71% -0.82% 1.92% 22.98% -6.53% 3.59% 0.00% 3.39% 3.60% 3.64% 3.67% 3.26%



SUPPLEMENTAL DETAIL lowa Western Community College

1. GENERAL FUND Unrestricted						
		Actual	Actual	Working	Estimated	% increase
RESOURCES**		(A)	(B)	(C)	(D)	(decrease)
RECEIPTS	Line	FYE	FYE	FYE	FΥΈ	Over FY 97
		6-30-95	6-30-96	6-30-97	6-30-98	Working
Beginning Fund Balance	1	1,647,770	1,754,753	1,901,196	1,901,196	0.009/
Non-Tax Income	•	1,047,770	1,754,755	1,501,150	1,901,196	0.00%
400-409 Student Fees	.2	444,686	460,257	506,625	525,000	3.63%
410-414 Tuition	3	7,098,119	7,097,918	7,996,387	7,949,600	-0.59%
421 State General Aid	4	6,860,051	6,860,051	7,447,594	7,687,600	3.22%
421-424 Other State Aid	5	155,022	174,486	449,051	445,000	-0.90%
430-449 Federal Aid	6	913,923	932,080	839,616	835,000	-0.55%
450-469 Sales - Service	7	601,038	448,310	272,900	225,000	-17.55%
470-499 Other (Except as noted below)	8	288,296	609,363	765,598	773,500	1.03%
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Audit Adjustment	15		909,067			
S/T Non-Tax Income	16	16,361,135	17,491,532	18,277,771	18,440,700	0.89%
Col. E Fund Balance & Non-Tax Income	17	18,008,905	19,246,285	20,178,967	20,341,896	0.81%
Col. F Property Tax	18	897,253	912,954	915,000	1,000,000	9.29%
RESOURCES	19	18,906,158	20,159,239	21,093,967	21,341,896	1.18%
**************	******	********	******	******	******	******
DE011000 E1000						
REQUIRÉMENTS**		(A)	(B)	(C)	(D)	% increase
REQUIRÉMENTS** EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
	Line					(decrease) Over FY 97
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
EXPENDITURES AND FUND BALANCE Expenditures		FYE 6-30-95	FYE 6-30-96	FYE 6-30-97	FYE 6-30-98	(decrease) Over FY 97 Working
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences	20	FYE 6-30-95 2,377,720	FYE 6-30-96 2,800,141	FYE 6-30-97 2,801,886	FYE 6-30-98 3,075,210	(decrease) Over FY 97 Working 9.76%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	FYE 6-30-95 2,377,720 4,406,279	FYE 6-30-96 2,800,141 4,360,852	FYE 6-30-97 2,801,886 4,364,352	FYE 6-30-98 3,075,210 4,515,472	(decrease) Over FY 97 Working 9.76% 3.46%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE 6-30-95 2,377,720 4,406,279 1,880,694	FYE 6-30-96 2,800,141 4,360,852 1,981,558	FYE 6-30-97 2,801,886 4,364,352 2,313,539	FYE 6-30-98 3,075,210 4,515,472 2,239,903	(decrease) Over FY 97 Working 9.76% 3.46% -3.18%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	FYE 6-30-95 2,377,720 4,406,279 1,880,694 2,545,897	FYE 6-30-96 2,800,141 4,360,852 1,981,558 2,754,696	FYE 6-30-97 2,801,886 4,364,352 2,313,539 2,989,255	FYE 6-30-98 3,075,210 4,515,472 2,239,903 3,021,533	(decrease) Over FY 97 Working 9.76% 3.46% -3.18% 1.08%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	FYE 6-30-95 2,377,720 4,406,279 1,880,694 2,545,897 955,678	FYE 6-30-96 2,800,141 4,360,852 1,981,558 2,754,696 1,198,997	FYE 6-30-97 2,801,886 4,364,352 2,313,539 2,989,255 1,304,475	FYE 6-30-98 3,075,210 4,515,472 2,239,903 3,021,533 1,154,638	(decrease) Over FY 97 Working 9.76% 3.46% -3.18% 1.08% -11.49%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	FYE 6-30-95 2,377,720 4,406,279 1,880,694 2,545,897 955,678 1,373,574	FYE 6-30-96 2,800,141 4,360,852 1,981,558 2,754,696 1,198,997 1,411,160	FYE 6-30-97 2,801,886 4,364,352 2,313,539 2,989,255 1,304,475 1,657,433	3,075,210 4,515,472 2,239,903 3,021,533 1,154,638 1,596,196	(decrease) Over FY 97 Working 9.76% 3.46% -3.18% 1.08% -11.49% -3.69%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26	FYE 6-30-95 2,377,720 4,406,279 1,880,694 2,545,897 955,678 1,373,574 372,035	FYE 6-30-96 2,800,141 4,360,852 1,981,558 2,754,696 1,198,997 1,411,160 355,294	FYE 6-30-97 2,801,886 4,364,352 2,313,539 2,989,255 1,304,475 1,657,433 330,517	3,075,210 4,515,472 2,239,903 3,021,533 1,154,638 1,596,196 357,878	(decrease) Over FY 97 Working 9.76% 3.46% -3.18% 1.08% -11.49% -3.69% 8.28%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	FYE 6-30-95 2,377,720 4,406,279 1,880,694 2,545,897 955,678 1,373,574 372,035 1,714,567	FYE 6-30-96 2,800,141 4,360,852 1,981,558 2,754,696 1,198,997 1,411,160 355,294 1,935,239	FYE 6-30-97 2,801,886 4,364,352 2,313,539 2,989,255 1,304,475 1,657,433 330,517 2,014,486	3,075,210 4,515,472 2,239,903 3,021,533 1,154,638 1,596,196 357,878 1,931,636	(decrease) Over FY 97 Working 9.76% 3.46% -3.18% 1.08% -11.49% -3.69% 8.28% -4.11%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26 27 28	FYE 6-30-95 2,377,720 4,406,279 1,880,694 2,545,897 955,678 1,373,574 372,035	FYE 6-30-96 2,800,141 4,360,852 1,981,558 2,754,696 1,198,997 1,411,160 355,294	FYE 6-30-97 2,801,886 4,364,352 2,313,539 2,989,255 1,304,475 1,657,433 330,517	3,075,210 4,515,472 2,239,903 3,021,533 1,154,638 1,596,196 357,878	(decrease) Over FY 97 Working 9.76% 3.46% -3.18% 1.08% -11.49% -3.69% 8.28%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 2,377,720 4,406,279 1,880,694 2,545,897 955,678 1,373,574 372,035 1,714,567	FYE 6-30-96 2,800,141 4,360,852 1,981,558 2,754,696 1,198,997 1,411,160 355,294 1,935,239	FYE 6-30-97 2,801,886 4,364,352 2,313,539 2,989,255 1,304,475 1,657,433 330,517 2,014,486	3,075,210 4,515,472 2,239,903 3,021,533 1,154,638 1,596,196 357,878 1,931,636	(decrease) Over FY 97 Working 9.76% 3.46% -3.18% 1.08% -11.49% -3.69% 8.28% -4.11%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 2,377,720 4,406,279 1,880,694 2,545,897 955,678 1,373,574 372,035 1,714,567	FYE 6-30-96 2,800,141 4,360,852 1,981,558 2,754,696 1,198,997 1,411,160 355,294 1,935,239	FYE 6-30-97 2,801,886 4,364,352 2,313,539 2,989,255 1,304,475 1,657,433 330,517 2,014,486	3,075,210 4,515,472 2,239,903 3,021,533 1,154,638 1,596,196 357,878 1,931,636	(decrease) Over FY 97 Working 9.76% 3.46% -3.18% 1.08% -11.49% -3.69% 8.28% -4.11%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 2,377,720 4,406,279 1,880,694 2,545,897 955,678 1,373,574 372,035 1,714,567 1,524,961	FYE 6-30-96 2,800,141 4,360,852 1,981,558 2,754,696 1,198,997 1,411,160 355,294 1,935,239 1,460,106	FYE 6-30-97 2,801,886 4,364,352 2,313,539 2,989,255 1,304,475 1,657,433 330,517 2,014,486 1,416,828	FYE 6-30-98 3,075,210 4,515,472 2,239,903 3,021,533 1,154,638 1,596,196 357,878 1,931,636 1,548,234	(decrease) Over FY 97 Working 9.76% 3.46% -3.18% 1.08% -11.49% -3.69% 8.28% -4.11% 9.27%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 2,377,720 4,406,279 1,880,694 2,545,897 955,678 1,373,574 372,035 1,714,567 1,524,961	FYE 6-30-96 2,800,141 4,360,852 1,981,558 2,754,696 1,198,997 1,411,160 355,294 1,935,239 1,460,106	FYE 6-30-97 2,801,886 4,364,352 2,313,539 2,989,255 1,304,475 1,657,433 330,517 2,014,486 1,416,828	FYE 6-30-98 3,075,210 4,515,472 2,239,903 3,021,533 1,154,638 1,596,196 357,878 1,931,636 1,548,234	(decrease) Over FY 97 Working 9.76% 3.46% -3.18% 1.08% -11.49% -3.69% 8.28% -4.11% 9.27%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	FYE 6-30-95 2,377,720 4,406,279 1,880,694 2,545,897 955,678 1,373,574 372,035 1,714,567 1,524,961	FYE 6-30-96 2,800,141 4,360,852 1,981,558 2,754,696 1,198,997 1,411,160 355,294 1,935,239 1,460,106	FYE 6-30-97 2,801,886 4,364,352 2,313,539 2,989,255 1,304,475 1,657,433 330,517 2,014,486 1,416,828	FYE 6-30-98 3,075,210 4,515,472 2,239,903 3,021,533 1,154,638 1,596,196 357,878 1,931,636 1,548,234	(decrease) Over FY 97 Working 9.76% 3.46% -3.18% 1.08% -11.49% -3.69% 8.28% -4.11% 9.27%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	FYE 6-30-95 2,377,720 4,406,279 1,880,694 2,545,897 955,678 1,373,574 372,035 1,714,567 1,524,961	FYE 6-30-96 2,800,141 4,360,852 1,981,558 2,754,696 1,198,997 1,411,160 355,294 1,935,239 1,460,106	FYE 6-30-97 2,801,886 4,364,352 2,313,539 2,989,255 1,304,475 1,657,433 330,517 2,014,486 1,416,828	FYE 6-30-98 3,075,210 4,515,472 2,239,903 3,021,533 1,154,638 1,596,196 357,878 1,931,636 1,548,234	(decrease) Over FY 97 Working 9.76% 3.46% -3.18% 1.08% -11.49% -3.69% 8.28% -4.11% 9.27%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 2,377,720 4,406,279 1,880,694 2,545,897 955,678 1,373,574 372,035 1,714,567 1,524,961 17,151,405 1,754,753	FYE 6-30-96 2,800,141 4,360,852 1,981,558 2,754,696 1,198,997 1,411,160 355,294 1,935,239 1,460,106	FYE 6-30-97 2,801,886 4,364,352 2,313,539 2,989,255 1,304,475 1,657,433 330,517 2,014,486 1,416,828	FYE 6-30-98 3,075,210 4,515,472 2,239,903 3,021,533 1,154,638 1,596,196 357,878 1,931,636 1,548,234	(decrease) Over FY 97 Working 9.76% 3.46% -3.18% 1.08% -11.49% -3.69% 8.28% -4.11% 9.27%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 2,377,720 4,406,279 1,880,694 2,545,897 955,678 1,373,574 372,035 1,714,567 1,524,961 17,151,405 1,754,753 18,906,158	FYE 6-30-96 2,800,141 4,360,852 1,981,558 2,754,696 1,198,997 1,411,160 355,294 1,935,239 1,460,106 18,258,043 1,901,196 20,159,239	FYE 6-30-97 2,801,886 4,364,352 2,313,539 2,989,255 1,304,475 1,657,433 330,517 2,014,486 1,416,828 19,192,771 1,901,196 21,093,967	FYE 6-30-98 3,075,210 4,515,472 2,239,903 3,021,533 1,154,638 1,596,196 357,878 1,931,636 1,548,234 19,440,700 1,901,196 21,341,896	(decrease) Over FY 97 Working 9.76% 3.46% -3.18% 1.08% -11.49% -3.69% 8.28% -4.11% 9.27% 1.29% 0.00% 1.18%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 2,377,720 4,406,279 1,880,694 2,545,897 955,678 1,373,574 372,035 1,714,567 1,524,961 17,151,405 1,754,753 18,906,158 10,958,530 3,636,484 1,212,795	FYE 6-30-96 2,800,141 4,360,852 1,981,558 2,754,696 1,198,997 1,411,160 355,294 1,935,239 1,460,106 18,258,043 1,901,196 20,159,239 11,633,745	FYE 6-30-97 2,801,886 4,364,352 2,313,539 2,989,255 1,304,475 1,657,433 330,517 2,014,486 1,416,828 19,192,771 1,901,196 21,093,967 12,216,046	FYE 6-30-98 3,075,210 4,515,472 2,239,903 3,021,533 1,154,638 1,596,196 357,878 1,931,636 1,548,234 19,440,700 1,901,196 21,341,896 12,461,488	(decrease) Over FY 97 Working 9.76% 3.46% -3.18% 1.08% -11.49% -3.69% 8.28% -4.11% 9.27% 1.29% 0.00% 1.18% 2.01%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	FYE 6-30-95 2,377,720 4,406,279 1,880,694 2,545,897 955,678 1,373,574 372,035 1,714,567 1,524,961 17,151,405 1,754,753 18,906,158 10,958,530 3,636,484	FYE 6-30-96 2,800,141 4,360,852 1,981,558 2,754,696 1,198,997 1,411,160 355,294 1,935,239 1,460,106 18,258,043 1,901,196 20,159,239 11,633,745 3,878,043 1,321,099 479,112	FYE 6-30-97 2,801,886 4,364,352 2,313,539 2,989,255 1,304,475 1,657,433 330,517 2,014,486 1,416,828 19,192,771 1,901,196 21,093,967 12,216,046 4,568,174 1,431,600 250,537	FYE 6-30-98 3,075,210 4,515,472 2,239,903 3,021,533 1,154,638 1,596,196 357,878 1,931,636 1,548,234 19,440,700 1,901,196 21,341,896 12,461,488 4,588,005	(decrease) Over FY 97 Working 9.76% 3.46% -3.18% 1.08% -11.49% -3.69% 8.28% -4.11% 9.27% 1.29% 0.00% 1.18% 2.01% 0.43%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current Capital	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	FYE 6-30-95 2,377,720 4,406,279 1,880,694 2,545,897 955,678 1,373,574 372,035 1,714,567 1,524,961 17,151,405 1,754,753 18,906,158 10,958,530 3,636,484 1,212,795 868,908 474,688	FYE 6-30-96 2,800,141 4,360,852 1,981,558 2,754,696 1,198,997 1,411,160 355,294 1,935,239 1,460,106 18,258,043 1,901,196 20,159,239 11,633,745 3,878,043 1,321,099 479,112 946,043	FYE 6-30-97 2,801,886 4,364,352 2,313,539 2,989,255 1,304,475 1,657,433 330,517 2,014,486 1,416,828 19,192,771 1,901,196 21,093,967 12,216,046 4,568,174 1,431,600 250,537 726,414	FYE 6-30-98 3,075,210 4,515,472 2,239,903 3,021,533 1,154,638 1,596,196 357,878 1,931,636 1,548,234 19,440,700 1,901,196 21,341,896 12,461,488 4,588,005 1,496,934	(decrease) Over FY 97 Working 9.76% 3.46% -3.18% 1.08% -11.49% -3.69% 8.28% -4.11% 9.27% 1.29% 0.00% 1.18% 2.01% 0.43% 4.56% 8.64% -14.36%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	FYE 6-30-95 2,377,720 4,406,279 1,880,694 2,545,897 955,678 1,373,574 372,035 1,714,567 1,524,961 17,151,405 1,754,753 18,906,158 10,958,530 3,636,484 1,212,795 868,908	FYE 6-30-96 2,800,141 4,360,852 1,981,558 2,754,696 1,198,997 1,411,160 355,294 1,935,239 1,460,106 18,258,043 1,901,196 20,159,239 11,633,745 3,878,043 1,321,099 479,112	FYE 6-30-97 2,801,886 4,364,352 2,313,539 2,989,255 1,304,475 1,657,433 330,517 2,014,486 1,416,828 19,192,771 1,901,196 21,093,967 12,216,046 4,568,174 1,431,600 250,537	3,075,210 4,515,472 2,239,903 3,021,533 1,154,638 1,596,196 357,878 1,931,636 1,548,234 19,440,700 1,901,196 21,341,896 12,461,488 4,588,005 1,496,934 272,172	(decrease) Over FY 97 Working 9.76% 3.46% -3.18% 1.08% -11.49% -3.69% 8.28% -4.11% 9.27% 1.29% 0.00% 1.18% 2.01% 0.43% 4.56% 8.64%



SUPPLEMENTAL DETAIL Southwestern Community College

1. GENERAL FUND Unrestricted						
D-001/D0-014		Actual	Actual	Working	Estimated	% increase
RESOURCES**		(A)	(B)	(C)	(D)	(decrease)
RECEIPTS	Line	FYE	FYE	FYE	FYE	Over FY 97
		6-30-95	6-30-96	6-30-97	6-30-98	Working
Beginning Fund Balance	1	459,063	462,731	592,707	556,432	-6.12%
Non-Tax Income						
400-409 Student Fees	2	242,057	237,009	237,000	315,000	32.91%
410-414 Tuition	3	1,836,125	1,687,906	1,688,000	2,000,000	18.48%
421 State General Aid	4	3,035,823	3,172,128	3,303,347	3,800,000	15.03%
421-424 Other State Aid	5	85,386	131,334	135,000	250,000	85.19%
430-449 Federal Aid	6	388,058	319,873	375,000	275,000	-26.67%
450-469 Sales - Service	7	104,089	17,951	60,000	115,000	91.67%
470-499 Other (Except as noted below)	8	396,919	573,497	300,000	400,000	33.33%
	9	0	0	0	0	0.00%
	10					
	11					
	12					
	13					
	14					
Audit Adjustment	15					
S/T Non-Tax Income	16	6,088,457	6,139,698	6,098,347	7,155,000	17.33%
Col. E Fund Balance & Non-Tax Income	17	6,547,520	6,602,429	6,691,054	7,711,432	15.25%
Col. F Property Tax	18	358,023	363,599	375,733	390,000	3.80%
RESOURCES	19	6,905,543	6,966,028	7,066,787	8,101,432	14.64%
*****************************	******	*******	*******	*******	**********	******
REQUIREMENTS**		(A)	(B)	(C)	(D)	% increase
REQUIREMENTS** EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
	Line					(decrease) Over FY 97
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
EXPENDITURES AND FUND BALANCE Expenditures		FYE 6-30-95	FYE 6-30-96	FYE 6-30-97	FYE 6-30-98	(decrease) Over FY 97 Working
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences	20	FYE 6-30-95 1,543,727	FYE 6-30-96 1,561,360	FYE 6-30-97 1,602,197	FYE 6-30-98 1,950,000	(decrease) Over FY 97 Working 21.71%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	FYE 6-30-95 1,543,727 1,522,326	FYE 6-30-96 1,561,360 1,314,219	FYE 6-30-97 1,602,197 1,345,219	FYE 6-30-98 1,950,000 1,950,000	(decrease) Over FY 97 Working 21.71% 44.96%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE 6-30-95 1,543,727 1,522,326 735,315	FYE 6-30-96 1,561,360 1,314,219 696,939	FYE 6-30-97 1,602,197 1,345,219 711,939	FYE 6-30-98 1,950,000 1,950,000 720,000	(decrease) Over FY 97 Working 21.71% 44.96% 1.13%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	FYE 6-30-95 1,543,727 1,522,326 735,315 142,088	FYE 6-30-96 1,561,360 1,314,219 696,939 203,584	FYE 6-30-97 1,602,197 1,345,219 711,939 208,000	FYE 6-30-98 1,950,000 1,950,000 720,000 300,000	(decrease) Over FY 97 Working 21.71% 44.96% 1.13% 44.23%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	FYE 6-30-95 1,543,727 1,522,326 735,315 142,088 564,800	FYE 6-30-96 1,561,360 1,314,219 696,939 203,584 565,901	FYE 6-30-97 1,602,197 1,345,219 711,939 208,000 575,000	1,950,000 1,950,000 720,000 300,000 600,000	(decrease) Over FY 97 Working 21.71% 44.96% 1.13% 44.23% 4.35%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	FYE 6-30-95 1,543,727 1,522,326 735,315 142,088 564,800 657,823	FYE 6-30-96 1,561,360 1,314,219 696,939 203,584 565,901 714,483	FYE 6-30-97 1,602,197 1,345,219 711,939 208,000 575,000 725,000	1,950,000 1,950,000 720,000 300,000 600,000 700,000	(decrease) Over FY 97 Working 21.71% 44.96% 1.13% 44.23% 4.35% -3.45%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources	20 21 22 23 24 25 26	FYE 6-30-95 1,543,727 1,522,326 735,315 142,088 564,800 657,823 114,015	FYE 6-30-96 1,561,360 1,314,219 696,939 203,584 565,901 714,483 126,315	FYE 6-30-97 1,602,197 1,345,219 711,939 208,000 575,000 725,000 129,000	1,950,000 1,950,000 720,000 300,000 600,000 700,000 125,000	(decrease) Over FY 97 Working 21.71% 44.96% 1.13% 44.23% 4.35% -3.45% -3.10%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	FYE 6-30-95 1,543,727 1,522,326 735,315 142,088 564,800 657,823 114,015 679,662	FYE 6-30-96 1,561,360 1,314,219 696,939 203,584 565,901 714,483 126,315 720,366	FYE 6-30-97 1,602,197 1,345,219 711,939 208,000 575,000 725,000 129,000 734,000	1,950,000 1,950,000 720,000 300,000 600,000 700,000 125,000 700,000	(decrease) Over FY 97 Working 21.71% 44.96% 1.13% 44.23% 4.35% -3.45% -3.10% -4.63%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources	20 21 22 23 24 25 26 27 28	FYE 6-30-95 1,543,727 1,522,326 735,315 142,088 564,800 657,823 114,015	FYE 6-30-96 1,561,360 1,314,219 696,939 203,584 565,901 714,483 126,315	FYE 6-30-97 1,602,197 1,345,219 711,939 208,000 575,000 725,000 129,000	1,950,000 1,950,000 720,000 300,000 600,000 700,000 125,000	(decrease) Over FY 97 Working 21.71% 44.96% 1.13% 44.23% 4.35% -3.45% -3.10% -4.63%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 1,543,727 1,522,326 735,315 142,088 564,800 657,823 114,015 679,662	FYE 6-30-96 1,561,360 1,314,219 696,939 203,584 565,901 714,483 126,315 720,366	FYE 6-30-97 1,602,197 1,345,219 711,939 208,000 575,000 725,000 129,000 734,000	1,950,000 1,950,000 720,000 300,000 600,000 700,000 125,000 700,000	(decrease) Over FY 97 Working 21.71% 44.96% 1.13% 44.23% 4.35% -3.45% -3.10% -4.63%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30	FYE 6-30-95 1,543,727 1,522,326 735,315 142,088 564,800 657,823 114,015 679,662	FYE 6-30-96 1,561,360 1,314,219 696,939 203,584 565,901 714,483 126,315 720,366	FYE 6-30-97 1,602,197 1,345,219 711,939 208,000 575,000 725,000 129,000 734,000	1,950,000 1,950,000 720,000 300,000 600,000 700,000 125,000 700,000	(decrease) Over FY 97 Working 21.71% 44.96% 1.13% 44.23% 4.35% -3.45% -3.10% -4.63%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 1,543,727 1,522,326 735,315 142,088 564,800 657,823 114,015 679,662 483,056	FYE 6-30-96 1,561,360 1,314,219 696,939 203,584 565,901 714,483 126,315 720,366 470,154	FYE 6-30-97 1,602,197 1,345,219 711,939 208,000 575,000 725,000 129,000 734,000 480,000	FYE 6-30-98 1,950,000 1,950,000 720,000 300,000 600,000 700,000 125,000 700,000 500,000	(decrease) Over FY 97 Working 21.71% 44.96% 1.13% 44.23% 4.35% -3.45% -3.10% -4.63% 4.17%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	FYE 6-30-95 1,543,727 1,522,326 735,315 142,088 564,800 657,823 114,015 679,662 483,056	FYE 6-30-96 1,561,360 1,314,219 696,939 203,584 565,901 714,483 126,315 720,366 470,154	FYE 6-30-97 1,602,197 1,345,219 711,939 208,000 575,000 725,000 129,000 734,000 480,000	FYE 6-30-98 1,950,000 1,950,000 720,000 300,000 600,000 700,000 125,000 700,000 500,000	(decrease) Over FY 97 Working 21.71% 44.96% 1.13% 44.23% 4.35% -3.45% -3.10% -4.63% 4.17%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 1,543,727 1,522,326 735,315 142,088 564,800 657,823 114,015 679,662 483,056	FYE 6-30-96 1,561,360 1,314,219 696,939 203,584 565,901 714,483 126,315 720,366 470,154	FYE 6-30-97 1,602,197 1,345,219 711,939 208,000 575,000 725,000 129,000 734,000 480,000	FYE 6-30-98 1,950,000 1,950,000 720,000 300,000 600,000 700,000 125,000 700,000 500,000	(decrease) Over FY 97 Working 21.71% 44.96% 1.13% 44.23% 4.35% -3.45% -3.10% -4.63% 4.17%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 1,543,727 1,522,326 735,315 142,088 564,800 657,823 114,015 679,662 483,056	FYE 6-30-96 1,561,360 1,314,219 696,939 203,584 565,901 714,483 126,315 720,366 470,154	FYE 6-30-97 1,602,197 1,345,219 711,939 208,000 575,000 725,000 129,000 734,000 480,000	FYE 6-30-98 1,950,000 1,950,000 720,000 300,000 700,000 125,000 700,000 500,000	(decrease) Over FY 97 Working 21.71% 44.96% 1.13% 44.23% 4.35% -3.45% -3.10% -4.63% 4.17%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 1,543,727 1,522,326 735,315 142,088 564,800 657,823 114,015 679,662 483,056 6,442,812 462,731 6,905,543	FYE 6-30-96 1,561,360 1,314,219 696,939 203,584 565,901 714,483 126,315 720,366 470,154 6,373,321 592,707 6,966,028	FYE 6-30-97 1,602,197 1,345,219 711,939 208,000 575,000 725,000 129,000 734,000 480,000	FYE 6-30-98 1,950,000 1,950,000 720,000 300,000 600,000 700,000 500,000 7,545,000 556,432 8,101,432	(decrease) Over FY 97 Working 21.71% 44.96% 1.13% 44.23% 4.35% -3.45% -3.10% -4.63% 4.17% 15.89% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 1,543,727 1,522,326 735,315 142,088 564,800 657,823 114,015 679,662 483,056 6,442,812 462,731 6,905,543 4,588,032	FYE 6-30-96 1,561,360 1,314,219 696,939 203,584 565,901 714,483 126,315 720,366 470,154 6,373,321 592,707 6,966,028 4,615,335	FYE 6-30-97 1,602,197 1,345,219 711,939 208,000 575,000 725,000 129,000 734,000 480,000 6,510,355 556,432 7,066,787 4,753,355	7,545,000 556,432 8,101,432 5,500,000	(decrease) Over FY 97 Working 21.71% 44.96% 1.13% 44.23% 4.35% -3.45% -3.10% -4.63% 4.17% 15.89% 0.00% 14.64% 15.71%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 1,543,727 1,522,326 735,315 142,088 564,800 657,823 114,015 679,662 483,056 6,442,812 462,731 6,905,543 4,588,032 903,009	FYE 6-30-96 1,561,360 1,314,219 696,939 203,584 565,901 714,483 126,315 720,366 470,154 6,373,321 592,707 6,966,028 4,615,335 1,026,106	FYE 6-30-97 1,602,197 1,345,219 711,939 208,000 575,000 725,000 129,000 734,000 480,000 6,510,355 556,432 7,066,787 4,753,355 1,026,000	7,545,000 556,432 8,101,432 5,500,000 1,250,000	(decrease) Over FY 97 Working 21.71% 44.96% 1.13% 44.23% 4.35% -3.45% -3.10% -4.63% 4.17% 15.89% 0.00% 14.64% 15.71% 21.83%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 1,543,727 1,522,326 735,315 142,088 564,800 657,823 114,015 679,662 483,056 6,442,812 462,731 6,905,543 4,588,032 903,009 421,022	FYE 6-30-96 1,561,360 1,314,219 696,939 203,584 565,901 714,483 126,315 720,366 470,154 6,373,321 592,707 6,966,028 4,615,335 1,026,106 471,327	FYE 6-30-97 1,602,197 1,345,219 711,939 208,000 575,000 725,000 129,000 734,000 480,000 6,510,355 556,432 7,066,787 4,753,355 1,026,000 471,000	7,545,000 556,432 8,101,432 5,500,000 1,250,000	(decrease) Over FY 97 Working 21.71% 44.96% 1.13% 44.23% 4.35% -3.45% -3.10% -4.63% 4.17% 15.89% 0.00% 14.64% 15.71% 21.83% 10.40%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	FYE 6-30-95 1,543,727 1,522,326 735,315 142,088 564,800 657,823 114,015 679,662 483,056 6,442,812 462,731 6,905,543 4,588,032 903,009 421,022 362,877	FYE 6-30-96 1,561,360 1,314,219 696,939 203,584 565,901 714,483 126,315 720,366 470,154 6,373,321 592,707 6,966,028 4,615,335 1,026,106 471,327 144,064	FYE 6-30-97 1,602,197 1,345,219 711,939 208,000 575,000 725,000 129,000 734,000 480,000 6,510,355 556,432 7,066,787 4,753,355 1,026,000 471,000 144,000	7,545,000 556,432 8,101,432 5,500,000 1,250,000	(decrease) Over FY 97 Working 21.71% 44.96% 1.13% 44.23% 4.35% -3.45% -3.10% -4.63% 4.17% 15.89% 0.00% 14.64% 15.71% 21.83% 10.40% 4.17%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 1,543,727 1,522,326 735,315 142,088 564,800 657,823 114,015 679,662 483,056 6,442,812 462,731 6,905,543 4,588,032 903,009 421,022	FYE 6-30-96 1,561,360 1,314,219 696,939 203,584 565,901 714,483 126,315 720,366 470,154 6,373,321 592,707 6,966,028 4,615,335 1,026,106 471,327	FYE 6-30-97 1,602,197 1,345,219 711,939 208,000 575,000 725,000 129,000 734,000 480,000 6,510,355 556,432 7,066,787 4,753,355 1,026,000 471,000	7,545,000 556,432 8,101,432 5,500,000 1,250,000	(decrease) Over FY 97 Working 21.71% 44.96% 1.13% 44.23% 4.35% -3.45% -3.10% -4.63% 4.17% 15.89% 0.00% 14.64% 15.71% 21.83% 10.40% 4.17% 7.76%



SUPPLEMENTAL DETAIL Indian Hills Community College

1. GENERAL FUND Unrestricted						
		Actual	Actual	Working	Estimated	% increase
RESOURCES**		(A)	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	(decrease)
RECEIPTS	Line	FYE	FYE	FYE	FYE	Over FY 97
		6-30-95	6-30-96	6-30-97	6-30-98	Working
Beginning Fund Balance	1	3,505,638	2,559,722	3,868,576	3,717,543	-3.90%
Non-Tax Income					. ,	
400-409 Student Fees	2	488,264	584,576	585,000	585,000	0.00%
410-414 Tuition	3	4,633,067	5,050,738	5,050,000	5,410,000	7.13%
421 State General Aid	4	9,474,966	9,894,442	10,303,740	10,705,586	3.90%
421-424 Other State Aid	5	107,340	126,441	249,212	134,212	-46.15%
430-449 Federal Aid	6	946,614	993,410	903,345	915,881	1.39%
450-469 Sales - Service	7	13,444	33,967	31,000	31,000	0.00%
470-499 Other (Except as noted below)	8	326,761	457,953	389,000	393,444	1.14%
	9	0	0	0	0	0.00%
	10					
	11					
	12		•			
	13					
Audit Adiustment	14	(00.447)	440 500	•		0.000/
Audit Adjustment S/T Non-Tax Income	15 16	(28,447)	410,503	17.511.007	10 175 100	0.00%
Col. E Fund Balance & Non-Tax Income		15,962,009 19,467,647	17,552,030 20,111,752	17,511,297 21,379,873	18,175,123	3.79%
Col. F Property Tax	18	642,575	662,394	687,670	21,892,666 691,499	2.40% 0.56%
RESOURCES	19	20,110,222	20,774,146	22,067,543	22,584,165	2.34%
***************************************	*****	******	******	********	22,504,105	2.54 /6
REQUIREMENTS**		(A)	(B)	(C)	(D)	% increase
REQUIREMENTS** EXPENDITURES AND FUND BALANCE	Line	(A) FYE	(B) FYE	(C) FYE	(D) FYE	% increase (decrease)
	Line					
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
EXPENDITURES AND FUND BALANCE Expenditures		FYE 6-30-95	FYE 6-30-96	FYE 6-30-97	FYE 6-30-98	(decrease) Over FY 97 Working
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences	20	FYE 6-30-95 2,403,586	FYE 6-30-96 2,666,263	FYE 6-30-97 2,616,710	FYE 6-30-98 2,752,725	(decrease) Over FY 97 Working 5.20%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	FYE 6-30-95 2,403,586 5,826,242	FYE 6-30-96 2,666,263 5,939,601	FYE 6-30-97 2,616,710 6,303,225	FYE 6-30-98 2,752,725 6,450,330	(decrease) Over FY 97 Working 5.20% 2.33%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE 6-30-95 2,403,586 5,826,242 1,642,496	FYE 6-30-96 2,666,263 5,939,601 1,772,782	FYE 6-30-97 2,616,710 6,303,225 1,851,515	FYE 6-30-98 2,752,725 6,450,330 1,880,235	(decrease) Over FY 97 Working 5.20% 2.33% 1.55%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	FYE 6-30-95 2,403,586 5,826,242 1,642,496 180,205	FYE 6-30-96 2,666,263 5,939,601 1,772,782 50,042	FYE 6-30-97 2,616,710 6,303,225 1,851,515 161,480	FYE 6-30-98 2,752,725 6,450,330 1,880,235 137,160	(decrease) Over FY 97 Working 5.20% 2.33% 1.55% -15.06%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	FYE 6-30-95 2,403,586 5,826,242 1,642,496 180,205 822,197	FYE 6-30-96 2,666,263 5,939,601 1,772,782 50,042 918,392	FYE 6-30-97 2,616,710 6,303,225 1,851,515 161,480 893,645	FYE 6-30-98 2,752,725 6,450,330 1,880,235 137,160 963,930	(decrease) Over FY 97 Working 5.20% 2.33% 1.55% -15.06% 7.86%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	FYE 6-30-95 2,403,586 5,826,242 1,642,496 180,205 822,197 1,319,637	FYE 6-30-96 2,666,263 5,939,601 1,772,782 50,042 918,392 1,405,052	FYE 6-30-97 2,616,710 6,303,225 1,851,515 161,480 893,645 1,319,365	FYE 6-30-98 2,752,725 6,450,330 1,880,235 137,160 963,930 1,483,995	(decrease) Over FY 97 Working 5.20% 2.33% 1.55% -15.06% 7.86% 12.48%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources	20 21 22 23 24 25 26	FYE 6-30-95 2,403,586 5,826,242 1,642,496 180,205 822,197 1,319,637 791,045	FYE 6-30-96 2,666,263 5,939,601 1,772,782 50,042 918,392 1,405,052 786,292	FYE 6-30-97 2,616,710 6,303,225 1,851,515 161,480 893,645 1,319,365 618,395	FYE 6-30-98 2,752,725 6,450,330 1,880,235 137,160 963,930 1,483,995 792,480	(decrease) Over FY 97 Working 5.20% 2.33% 1.55% -15.06% 7.86% 12.48% 28.15%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	FYE 6-30-95 2,403,586 5,826,242 1,642,496 180,205 822,197 1,319,637 791,045 1,602,246	FYE 6-30-96 2,666,263 5,939,601 1,772,782 50,042 918,392 1,405,052 786,292 1,703,161	FYE 6-30-97 2,616,710 6,303,225 1,851,515 161,480 893,645 1,319,365 618,395 2,069,880	FYE 6-30-98 2,752,725 6,450,330 1,880,235 137,160 963,930 1,483,995 792,480 2,045,970	(decrease) Over FY 97 Working 5.20% 2.33% 1.55% -15.06% 7.86% 12.48% 28.15% -1.16%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources	20 21 22 23 24 25 26 27 28	FYE 6-30-95 2,403,586 5,826,242 1,642,496 180,205 822,197 1,319,637 791,045	FYE 6-30-96 2,666,263 5,939,601 1,772,782 50,042 918,392 1,405,052 786,292	FYE 6-30-97 2,616,710 6,303,225 1,851,515 161,480 893,645 1,319,365 618,395	FYE 6-30-98 2,752,725 6,450,330 1,880,235 137,160 963,930 1,483,995 792,480	(decrease) Over FY 97 Working 5.20% 2.33% 1.55% -15.06% 7.86% 12.48% 28.15%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 2,403,586 5,826,242 1,642,496 180,205 822,197 1,319,637 791,045 1,602,246	FYE 6-30-96 2,666,263 5,939,601 1,772,782 50,042 918,392 1,405,052 786,292 1,703,161	FYE 6-30-97 2,616,710 6,303,225 1,851,515 161,480 893,645 1,319,365 618,395 2,069,880	FYE 6-30-98 2,752,725 6,450,330 1,880,235 137,160 963,930 1,483,995 792,480 2,045,970	(decrease) Over FY 97 Working 5.20% 2.33% 1.55% -15.06% 7.86% 12.48% 28.15% -1.16%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 2,403,586 5,826,242 1,642,496 180,205 822,197 1,319,637 791,045 1,602,246	FYE 6-30-96 2,666,263 5,939,601 1,772,782 50,042 918,392 1,405,052 786,292 1,703,161	FYE 6-30-97 2,616,710 6,303,225 1,851,515 161,480 893,645 1,319,365 618,395 2,069,880	FYE 6-30-98 2,752,725 6,450,330 1,880,235 137,160 963,930 1,483,995 792,480 2,045,970	(decrease) Over FY 97 Working 5.20% 2.33% 1.55% -15.06% 7.86% 12.48% 28.15% -1.16%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 2,403,586 5,826,242 1,642,496 180,205 822,197 1,319,637 791,045 1,602,246 2,962,846	FYE 6-30-96 2,666,263 5,939,601 1,772,782 50,042 918,392 1,405,052 786,292 1,703,161 1,663,985	FYE 6-30-97 2,616,710 6,303,225 1,851,515 161,480 893,645 1,319,365 618,395 2,069,880 2,515,785	FYE 6-30-98 2,752,725 6,450,330 1,880,235 137,160 963,930 1,483,995 792,480 2,045,970 2,543,175	(decrease) Over FY 97 Working 5.20% 2.33% 1.55% -15.06% 7.86% 12.48% 28.15% -1.16% 1.09%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 2,403,586 5,826,242 1,642,496 180,205 822,197 1,319,637 791,045 1,602,246 2,962,846	FYE 6-30-96 2,666,263 5,939,601 1,772,782 50,042 918,392 1,405,052 786,292 1,703,161 1,663,985	FYE 6-30-97 2,616,710 6,303,225 1,851,515 161,480 893,645 1,319,365 618,395 2,069,880 2,515,785	FYE 6-30-98 2,752,725 6,450,330 1,880,235 137,160 963,930 1,483,995 792,480 2,045,970 2,543,175	(decrease) Over FY 97 Working 5.20% 2.33% 1.55% -15.06% 7.86% 12.48% 28.15% -1.16% 1.09%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 2,403,586 5,826,242 1,642,496 180,205 822,197 1,319,637 791,045 1,602,246 2,962,846	FYE 6-30-96 2,666,263 5,939,601 1,772,782 50,042 918,392 1,405,052 786,292 1,703,161 1,663,985	FYE 6-30-97 2,616,710 6,303,225 1,851,515 161,480 893,645 1,319,365 618,395 2,069,880 2,515,785	FYE 6-30-98 2,752,725 6,450,330 1,880,235 137,160 963,930 1,483,995 792,480 2,045,970 2,543,175	(decrease) Over FY 97 Working 5.20% 2.33% 1.55% -15.06% 7.86% 12.48% 28.15% -1.16% 1.09%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 2,403,586 5,826,242 1,642,496 180,205 822,197 1,319,637 791,045 1,602,246 2,962,846	FYE 6-30-96 2,666,263 5,939,601 1,772,782 50,042 918,392 1,405,052 786,292 1,703,161 1,663,985	FYE 6-30-97 2,616,710 6,303,225 1,851,515 161,480 893,645 1,319,365 618,395 2,069,880 2,515,785	FYE 6-30-98 2,752,725 6,450,330 1,880,235 137,160 963,930 1,483,995 792,480 2,045,970 2,543,175	(decrease) Over FY 97 Working 5.20% 2.33% 1.55% -15.06% 7.86% 12.48% 28.15% -1.16% 1.09% 3.81% -4.93%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 2,403,586 5,826,242 1,642,496 180,205 822,197 1,319,637 791,045 1,602,246 2,962,846	FYE 6-30-96 2,666,263 5,939,601 1,772,782 50,042 918,392 1,405,052 786,292 1,703,161 1,663,985	FYE 6-30-97 2,616,710 6,303,225 1,851,515 161,480 893,645 1,319,365 618,395 2,069,880 2,515,785 18,350,000 3,717,543	FYE 6-30-98 2,752,725 6,450,330 1,880,235 137,160 963,930 1,483,995 792,480 2,045,970 2,543,175	(decrease) Over FY 97 Working 5.20% 2.33% 1.55% -15.06% 7.86% 12.48% 28.15% -1.16% 1.09% 3.81% -4.93%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 2,403,586 5,826,242 1,642,496 180,205 822,197 1,319,637 791,045 1,602,246 2,962,846 17,550,500 2,559,722 20,110,222	FYE 6-30-96 2,666,263 5,939,601 1,772,782 50,042 918,392 1,405,052 786,292 1,703,161 1,663,985 16,905,570 3,868,576 20,774,146 13,378,022 1,800,468	FYE 6-30-97 2,616,710 6,303,225 1,851,515 161,480 893,645 1,319,365 618,395 2,069,880 2,515,785 18,350,000 3,717,543 22,067,543	FYE 6-30-98 2,752,725 6,450,330 1,880,235 137,160 963,930 1,483,995 792,480 2,045,970 2,543,175 19,050,000 3,534,165 22,584,165	(decrease) Over FY 97 Working 5.20% 2.33% 1.55% -15.06% 7.86% 12.48% 28.15% -1.16% 1.09% 3.81% -4.93% 2.34% 3.15%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 2,403,586 5,826,242 1,642,496 180,205 822,197 1,319,637 791,045 1,602,246 2,962,846 17,550,500 2,559,722 20,110,222 12,659,701 1,487,529 1,049,325	FYE 6-30-96 2,666,263 5,939,601 1,772,782 50,042 918,392 1,405,052 786,292 1,703,161 1,663,985 16,905,570 3,868,576 20,774,146 13,378,022 1,800,468 1,095,042	FYE 6-30-97 2,616,710 6,303,225 1,851,515 161,480 893,645 1,319,365 618,395 2,069,880 2,515,785 18,350,000 3,717,543 22,067,543 14,300,000 1,800,000 1,100,000	FYE 6-30-98 2,752,725 6,450,330 1,880,235 137,160 963,930 1,483,995 792,480 2,045,970 2,543,175 19,050,000 3,534,165 14,750,000 2,000,000 1,150,000	(decrease) Over FY 97 Working 5.20% 2.33% 1.55% -15.06% 7.86% 12.48% 28.15% -1.16% 1.09% 3.81% -4.93% 2.34% 3.15% 11.11% 4.55%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	FYE 6-30-95 2,403,586 5,826,242 1,642,496 180,205 822,197 1,319,637 791,045 1,602,246 2,962,846 17,550,500 2,559,722 20,110,222 12,659,701 1,487,529 1,049,325 1,641,276	FYE 6-30-96 2,666,263 5,939,601 1,772,782 50,042 918,392 1,405,052 786,292 1,703,161 1,663,985 16,905,570 3,868,576 20,774,146 13,378,022 1,800,468 1,095,042 137,565	FYE 6-30-97 2,616,710 6,303,225 1,851,515 161,480 893,645 1,319,365 618,395 2,069,880 2,515,785 18,350,000 3,717,543 22,067,543 14,300,000 1,800,000 1,100,000 150,000	FYE 6-30-98 2,752,725 6,450,330 1,880,235 137,160 963,930 1,483,995 792,480 2,045,970 2,543,175 19,050,000 3,534,165 14,750,000 2,000,000 1,150,000	(decrease) Over FY 97 Working 5.20% 2.33% 1.55% -15.06% 7.86% 12.48% 28.15% -1.16% 1.09% 3.81% -4.93% 2.34% 3.15% 11.11% 4.55% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current Capital	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	FYE 6-30-95 2,403,586 5,826,242 1,642,496 180,205 822,197 1,319,637 791,045 1,602,246 2,962,846 17,550,500 2,559,722 20,110,222 12,659,701 1,487,529 1,049,325 1,641,276 712,669	FYE 6-30-96 2,666,263 5,939,601 1,772,782 50,042 918,392 1,405,052 786,292 1,703,161 1,663,985 16,905,570 3,868,576 20,774,146 13,378,022 1,800,468 1,095,042 137,565 494,473	FYE 6-30-97 2,616,710 6,303,225 1,851,515 161,480 893,645 1,319,365 618,395 2,069,880 2,515,785 18,350,000 3,717,543 22,067,543 14,300,000 1,800,000 1,100,000 1,000,000	FYE 6-30-98 2,752,725 6,450,330 1,880,235 137,160 963,930 1,483,995 792,480 2,045,970 2,543,175 19,050,000 3,534,165 14,750,000 2,000,000 1,150,000 1,000,000	(decrease) Over FY 97 Working 5.20% 2.33% 1.55% -15.06% 7.86% 12.48% 28.15% -1.16% 1.09% 3.81% -4.93% 2.34% 3.15% 11.11% 4.55% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	FYE 6-30-95 2,403,586 5,826,242 1,642,496 180,205 822,197 1,319,637 791,045 1,602,246 2,962,846 17,550,500 2,559,722 20,110,222 12,659,701 1,487,529 1,049,325 1,641,276	FYE 6-30-96 2,666,263 5,939,601 1,772,782 50,042 918,392 1,405,052 786,292 1,703,161 1,663,985 16,905,570 3,868,576 20,774,146 13,378,022 1,800,468 1,095,042 137,565	FYE 6-30-97 2,616,710 6,303,225 1,851,515 161,480 893,645 1,319,365 618,395 2,069,880 2,515,785 18,350,000 3,717,543 22,067,543 14,300,000 1,800,000 1,100,000 150,000	FYE 6-30-98 2,752,725 6,450,330 1,880,235 137,160 963,930 1,483,995 792,480 2,045,970 2,543,175 19,050,000 3,534,165 14,750,000 2,000,000 1,150,000	(decrease) Over FY 97 Working 5.20% 2.33% 1.55% -15.06% 7.86% 12.48% 28.15% -1.16% 1.09% 3.81% -4.93% 2.34% 3.15% 11.11% 4.55% 0.00% 0.00%



SUPPLEMENTAL DETAIL Southeastern Community College

RESOURCES**	GENERAL FUND Unrestricted						
Beginning Fund Balance		Lino	(A)	(B)			(decrease)
Non-Tax income	NEGER 13	Lille					
400-409 Student Fees		1	736,544	499,817	717,917	717,917	0.00%
410-414 Tuition 3 3,452,969 3,852,028 3,550,593 4,196,876 18,20% 421 State General Aid 4 5,318,312 5,544,261 5,729,440 4,00% 421-424 Other State Aid 5 909,351 983,282 834,151 1,017,555 21,93% 430-449 Fèderal Aid 6 475,719 534,740 523,530 331,600 -36,66% 450-469 Sales - Service 7 127,537 153,852 130,000 172,544 32,73% 470-499 Other (Except as noted below) 8 85,254 262,849 115,000 172,544 32,73% 470-499 Other (Except as noted below) 8 85,254 262,849 115,000 172,544 32,73% 470-499 Other (Except as noted below) 9 9 11,000 110 110 110 111 110 111 110 111 110 111 110 111 11		•	044545	000 044	000 505	004.505	7.000/
421 State General Aid 421-424 Other State Aid 421-424 Other State Aid 430-449 Federal Aid 430-449 Federal Aid 450-469 Sales - Service 450-469 Sales - Service 470-499 Other (Except as noted below) 480-469 Sales - Service 470-499 Other (Except as noted below) 480-469 Sales - Service 470-499 Other (Except as noted below) 480-469 Sales - Service 470-499 Other (Except as noted below) 480-469 Sales - Service 470-499 Other (Except as noted below) 480-469 Sales - Service 470-499 Other (Except as noted below) 480-469 Sales - Service 470-499 Other (Except as noted below) 480-469 Sales - Service 480-469 Sales						•	
421-424 Other State Aid 6 990;351 983;282 834;151 1,017;855 21;99%;430-449 Federal Aid 6 475,719 534,740 523,530 331,600 -36,66%;450-469 Sales - Service 7 127,537 153,852 130,000 172,544 32,73%;470-499 Other (Except as noted below) 8 85,254 262,849 115,000 150,000 30.43%;470-499 Other (Except as noted below) 10 10 11 12 12 13 13 14 14 14 14 14 14 14 15 12 15 15 15 15 15 15 15 15 15 15 15 15 15							
430-449 Federal Aid 450-469 Sales - Service 7 127,537 153,852 130,000 172,544 32,73% 470-499 Other (Except as noted below) 8 85,254 262,849 115,000 150,000 30,43% 10 10 11 12 12 Audit Adjustment 15 12,900 S/T Non-Tax Income 16 10,596,587 11,614,656 11,146,279 12,111,798 8.66% Col. E - Fund Balance & Non-Tax Income 17 11,331,311 12,111,473 11,864,196 12,829,715 8.14% Col. F - Fund Balance & Non-Tax Income 18 488,086 492,861 506,095 509,290 0.63% RESOURCES 19 11,821,217 12,607,334 12,370,291 13,339,005 7.83% REQUIREMENTS** - EXPENDITURES AND FUND BALANCE Line FYE FYE FYE FYE Ge-30-95 6-30-96 6-30-97 6-30-98 Over FY 97 Working Expenditures 1000 Liberal Arts & Sciences 20 2,252,823 2,294,195 2,491,122 2,576,484 34.3% 2000 Vocational and Technical 21 2,989,160 2,998,064 2,739,324 2,788,822 1.81% 3000 Adult Education 22 2,075,364 2,434,455 2,169,375 2,779,828 28.14% 4000 Cooperative Programs/Services 23 358,171 406,286 384,385 449,091 18,83% 5000 Administration 24 843,143 832,071 909,985 897,224 -1.40% 6000 Student Services 25 870,831 916,844 917,873 973,341 6,70% 6000 Student Services 25 870,831 916,844 917,873 973,341 6,70% 6000 Student Services 25 870,831 916,844 917,873 973,341 6,70% 6000 Student Services 25 870,831 916,844 917,873 973,341 6,70% 6000 Student Services 25 870,831 916,844 917,873 973,341 6,70% 6000 Student Services 25 870,831 916,844 1,034,628 1,085,772 4,92% 9000 General Institution 28 591,092 616,091 628,408 635,557 1.14% ERQUIREMENTS 34 11,821,217 12,607,334 12,370,291 13,339,005 7.83% Salaries 35 9,027,706 9,223,000 9,262,495 9,682,768 454% Services 36 1,692,396 1,996,281 1,760,804 1,136,905 114,89% Other Current + Transfers 38 88,234 88,242 18,1563 197,246 141,83% Capital 39 79,491 103,492 61,457 72,000 17.16%							
450-469 Sales - Service 7 127,537 153,852 130,000 172,544 32.73% 470-499 Other (Except as noted below) 8 85,254 262,849 115,000 150,000 30.43% 9 10 10 10 11 1 1 1 1 1 1 1 1 1 1 1 1 1							
## A70-499 Other (Except as noted below) 8					•		
9						•	
11	,	9	•	•	•	•	
12							
Audit Adjustment 15 12,900 S/T Non-Tax Income 16 10,596,587 11,614,656 11,146,279 12,111,798 8.66°/ Col. E Froperty Tax 18 488,086 492,861 506,095 509,290 0.63°/ RESOURCES 19 11,821,217 12,607,334 12,370,291 13,339,005 7.83°/ REQUIREMENTS** (A) (B) (C) (D) % increase FYE FYE FYE FYE FYE (decrease)							
Audit Adjustment 15 12,900 S/T Non-Tax Income 16 10,596,587 11,614,656 11,146,279 12,111,798 8.66% Col. E Fund Balance & Non-Tax Income 17 11,333,131 12,114,473 11,864,196 12,829,715 8.14% Col. F Property Tax 18 488,086 492,861 506,095 509,290 0.63% RESOURCES 19 11,821,217 12,607,334 12,370,291 13,339,005 7.83% REQUIREMENTS** EXPENDITURES AND FUND BALANCE Line FYE FYE FYE FYE Gdccrease) EXPENDITURES AND FUND BALANCE Line FYE FYE FYE FYE Gdccrease) 1000 Liberal Arts & Sciences 20 2,252,823 2,294,195 2,491,122 2,576,484 3,43% 2000 Vocational and Technical 21 2,989,160 2,908,064 2,739,324 2,788,822 1.81% 3000 Adult Education 22 2,075,364 2,434,455 2,169,375 2,779,828 28.14% 4000 Cooperative Programs/Services 23 358,171 406,286 384,385 449,091 16,83% 5000 Administration 24 843,143 832,071 909,885 897,224 -1.40% 6000 Student Services 25 870,831 916,844 917,873 979,341 6.70% 7000 Learning Resources 26 351,670 389,767 377,074 473,315 25,52% 8000 Physical Plant 27 989,146 1,091,644 1,034,828 1,085,772 4,92% 9000 General Institution 28 591,092 616,091 628,408 635,557 1.14% EXPENDITURES AND FUND BALANCE Line FYE							
Audit Adjustment 15 12,900 S/T Non-Tax Income 16 10,596,587 11,614,656 11,146,279 12,111,798 8.66% Col. E. — Fund Balance & Non-Tax Income 17 11,333,131 12,114,473 11,864,196 12,829,715 8.14% Col. F. — Property Tax 18 488,086 492,861 506,095 509,290 0.63% RESOURCES 19 11,821,217 12,607,334 12,370,291 13,339,005 7.83% REQUIREMENTS** (A) (B) (C) (D) % increase 6-30-95 6-30-96 6-30-97 6-30-98 Over Fy 97 Working Expenditures 1000 Liberal Arts & Sciences 20 2,252,823 2,294,195 2,491,122 2,576,484 3.43% 2000 Vocational and Technical 21 2,989,160 2,908,064 2,739,324 2,788,822 1.81% 3000 Adult Education 22 2,075,364 2,434,455 2,189,375 2,779,828 28,14% 4000 Cooperative Programs/Services 23 358,171 406,286 384,385 449,091 16,83% 5000 Administration 24 843,143 832,071 909,985 887,224 -1,40% 6000 Student Services 25 870,831 916,844 917,873 979,341 6,70% 7000 Learning Resources 26 351,670 389,767 377,074 473,315 25,52% 8000 Physical Plant 27 989,146 1,091,644 1,034,828 1,085,752 4,92% 9000 General Institution 28 591,092 616,091 628,408 635,557 1.14% Col. *C — Total Expenditures 32 11,321,400 11,889,417 11,652,374 12,665,434 8.69% Col D — Ending Fund Balance 33 499,817 717,917 717,917 673,571 -6,18% REQUIREMENTS 34 11,821,217 12,607,334 12,370,291 13,339,005 7.83% Services 36 1,692,396 1,996,281 1,760,804 2,132,626 21.12% Materials, Supplies & Travel 37 433,573 484,223 486,055 580,794 194,90 Other Current + Transfers 38 88,234 82,421 81,563 197,246 141.83% Capital 39 79,491 103,492 61,457 72,000 17,16%							
S/T Non-Tax Income 16 10,596,587 11,614,656 11,146,279 12,111,798 8,66% Col. E Fund Balance & Non-Tax Income 17 11,333,131 12,114,473 11,864,196 12,829,715 8,14% Col. F Property Tax 18 488,086 492,861 506,095 509,290 0.63% REGUIREMENTS** 19 11,821,217 12,607,334 12,370,291 13,339,005 7,83% REQUIREMENTS** (A) (B) (C) (D) % increase - EXPENDITURES AND FUND BALANCE Line FYE FYE FYE FYE FYE FYE Gecrease) Over FY 97 Expenditures 100 Liberal Arts & Sciences 20 2,252,823 2,294,195 2,491,122 2,576,484 3,43% 2000 Vocational and Technical 21 2,989,160 2,908,064 2,739,324 2,779,828 28,14% 4000 Coperative Programs/Services 23 358,171 406,266 394,385 449,091 16,83% 5000 Administration 24 843,143 <t< td=""><td>A 110 A 11</td><td></td><td>40.000</td><td></td><td></td><td></td><td></td></t<>	A 110 A 11		40.000				
Col. E Fund Balance & Non-Tax Income Col. F Property Tax 17 11,333,131 12,114,473 11,864,196 12,829,715 8.14% 509,290 0.63% 0.63% RESOURCES 19 11,821,217 12,607,334 12,370,291 13,339,005 7.83% REQUIREMENTS** - EXPENDITURES AND FUND BALANCE Line - FYE - F				44.044.050	44 440 070	20 444 700	0.000/
Col. F Property Tax REQUIREMENTS** EXPENDITURES AND FUND BALANCE Line FYE FYE FYE FYE FYE Ge-30-95 6-30-96 6-30-97 FYE Ge-30-95 6-30-96 6-30-97 FYE							
REQUIREMENTS**							
REQUIREMENTS** - EXPENDITURES AND FUND BALANCE Line - FYE - G-30-98 - Over FY 97 Working 2.491,122 2.576,484 3.43% 2.491,125 2.778,828 2.814% 3.43% 2.491,125 2.778,828 2.814% 3.43% 2.491,125 2.778,828 2.814% 3.43% 2.491,125 2.576,484 3.43% 2.491,125 2.778,828 2.491,126 3.491,122 2.576,484 3.43% 3.493,17 3.493,17 3.493,455 3.491,122 2.778,828 2.491,126 3.491,122 2.576,484 3.494,19 3.493,17 3.493,17 3.793,21 3.494,19 3.000 Administration 3.491,831 3.491,400 3.491,401 3.491,401 3.491,401 3.491,401 3.491,401 3.491,401 3.491,401 3.491,401 3.491,401 3.491,401 3.491,401 3.491,401 3.491,401 3.491,401 3.491,401 3.491,401 3.491,401 3.491			•				
EXPENDITURES AND FUND BALANCE Line	***************************************	*****	******	******	******	**********	*********
Expenditures 1000 Liberal Arts & Sciences 20 2,252,823 2,294,195 2,491,122 2,576,484 3,43% 2000 Vocational and Technical 21 2,989,160 2,908,064 2,739,324 2,788,822 1,81% 3000 Adult Education 22 2,075,364 2,434,455 2,169,375 2,779,828 28,14% 4000 Cooperative Programs/Services 23 358,171 406,286 384,385 449,091 16,83% 5000 Administration 24 843,143 832,071 909,985 897,224 1,40% 6000 Student Services 25 870,831 916,844 917,873 979,341 6,70% 6,000 Educating Resources 26 351,670 389,767 377,074 473,315 25,52% 8000 Physical Plant 27 989,146 1,091,644 1,034,828 1,085,772 4,92% 9000 General Institution 28 591,092 616,091 628,408 635,557 1,14% 29 300 30	DECLUDE IN TOTAL		/A)	/D\	(C)	(D)	% increase
Expenditures 20 2,252,823 2,294,195 2,491,122 2,576,484 3.43% 2000 Vocational and Technical 21 2,989,160 2,908,064 2,739,324 2,788,822 1.81% 3000 Adult Education 22 2,075,364 2,434,455 2,169,375 2,779,828 28.14% 4000 Cooperative Programs/Services 23 358,171 406,286 384,385 449,091 16.83% 5000 Administration 24 843,143 832,071 909,985 897,224 -1.40% 6000 Student Services 25 870,831 916,844 917,873 979,341 6.70% 7000 Learning Resources 26 351,670 389,767 377,074 473,315 25.52% 8000 Physical Plant 27 989,146 1,091,644 1,034,828 1,085,772 4.92% 9000 General Institution 28 591,092 616,091 628,408 635,557 1.14% 29	REQUIREMENTS**		(~)	(D)	(0)	(0)	/o increase
Expenditures 1000 Liberal Arts & Sciences 20 2,252,823 2,294,195 2,491,122 2,576,484 3.43% 2000 Vocational and Technical 21 2,989,160 2,908,064 2,739,324 2,788,822 1.81% 3000 Adult Education 22 2,075,364 2,434,455 2,169,375 2,779,828 28.14% 4000 Cooperative Programs/Services 23 358,171 406,286 384,385 449,091 16.83% 5000 Administration 24 843,143 832,071 909,985 897,224 -1.40% 6000 Student Services 25 870,831 916,844 917,873 979,341 6.70% 7000 Learning Resources 26 351,670 389,767 377,074 473,315 25.52% 8000 Physical Plant 27 989,146 1,091,644 1,034,828 1,085,772 4.92% 9000 General Institution 28 591,092 616,091 628,408 635,557 1.14% 29 30 30 Transfers/Adjustments 31 31 31 31 31 31 31 3		Line				FYE	
1000 Liberal Arts & Sciences 20 2,252,823 2,294,195 2,491,122 2,576,484 3.43% 2000 Vocational and Technical 21 2,989,160 2,908,064 2,739,324 2,788,822 1.81% 3000 Adult Education 22 2,075,364 2,434,455 2,169,375 2,779,828 28.14% 4000 Cooperative Programs/Services 23 358,171 406,286 384,385 449,091 16.83% 5000 Administration 24 843,143 832,071 909,985 897,224 -1.40% 6000 Student Services 25 870,831 916,844 917,873 979,341 6.70% 7000 Learning Resources 26 351,670 389,767 377,074 473,315 25.52% 8000 Physical Plant 27 989,146 1,091,644 1,034,828 1,085,772 4.92% 9000 General Institution 28 591,092 616,091 628,408 635,557 1.14% Col. *C Total Expenditures 31 11,321,400 11,889,417 11,652,374 1		Line	FYE	FYE	FYE	FYE	(decrease) Over FY 97
2000 Vocational and Technical 21 2,989,160 2,908,064 2,739,324 2,788,822 1.81% 3000 Adult Education 22 2,075,364 2,434,455 2,169,375 2,779,828 28.14% 4000 Cooperative Programs/Services 23 358,171 406,286 384,385 449,091 16.83% 5000 Administration 24 843,143 832,071 909,985 897,224 -1.40% 6000 Student Services 25 870,831 916,844 917,873 979,341 6.70% 7000 Learning Resources 26 351,670 389,767 377,074 473,315 25.52% 8000 Physical Plant 27 989,146 1,091,644 1,034,828 1,085,772 4,92% 9000 General Institution 28 591,092 616,091 628,408 635,557 1.14% Col. *C Total Expenditures 32 11,321,400 11,889,417 11,652,374 12,665,434 8.69% Col D Ending Fund Balance 33 499,817 717,917 717,917 673,57	EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease) Over FY 97
3000 Adult Education 22 2,075,364 2,434,455 2,169,375 2,779,828 28.14% 4000 Cooperative Programs/Services 23 358,171 406,286 384,385 449,091 16.83% 5000 Administration 24 843,143 832,071 909,985 897,224 -1.40% 6000 Student Services 25 870,831 916,844 917,873 979,341 6.70% 7000 Learning Resources 26 351,670 389,767 377,074 473,315 25.52% 8000 Physical Plant 27 989,146 1,091,644 1,034,828 1,085,772 4.92% 9000 General Institution 28 591,092 616,091 628,408 635,557 1.14% Col. *C Total Expenditures 31 11,321,400 11,889,417 11,652,374 12,665,434 8.69% Col D Ending Fund Balance 33 499,817 717,917 717,917 673,571 -6.18% REQUIREMENTS 34 11,821,217 12,607,334 12,370,291 13,339,005 7.83% Salaries 35 9,027,706 9,22	EXPENDITURES AND FUND BALANCE Expenditures		FYE 6-30-95	FYE 6-30-96	FYE 6-30-97	FYE 6-30-98	(decrease) Over FY 97 Working
4000 Cooperative Programs/Services 23 358,171 406,286 384,385 449,091 16.83% 5000 Administration 24 843,143 832,071 909,985 897,224 -1.40% 6000 Student Services 25 870,831 916,844 917,873 979,341 6.70% 7000 Learning Resources 26 351,670 389,767 377,074 473,315 25.52% 8000 Physical Plant 27 989,146 1,091,644 1,034,828 1,085,772 4.92% 9000 General Institution 28 591,092 616,091 628,408 635,557 1.14% 29 30 Transfers/Adjustments 31 Col. *C Total Expenditures 32 11,321,400 11,889,417 11,652,374 12,665,434 8.69% Col D Ending Fund Balance 33 499,817 717,917 717,917 673,571 -6.18% REQUIREMENTS 34 11,821,217 12,607,334 12,370,291 13,339,005 7.83% Services 36	EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences	20	FYE 6-30-95 2,252,823	FYE 6-30-96 2,294,195	FYE 6-30-97 2,491,122	FYE 6-30-98 2,576,484	(decrease) Over FY 97 Working 3.43%
5000 Administration 24 843,143 832,071 909,985 897,224 -1.40% 6000 Student Services 25 870,831 916,844 917,873 979,341 6.70% 7000 Learning Resources 26 351,670 389,767 377,074 473,315 25.52% 8000 Physical Plant 27 989,146 1,091,644 1,034,828 1,085,772 4.92% 9000 General Institution 28 591,092 616,091 628,408 635,557 1.14% 29 30 Transfers/Adjustments 31 Col. *C Total Expenditures 32 11,321,400 11,889,417 11,652,374 12,665,434 8.69% Col D Ending Fund Balance 33 499,817 717,917 717,917 673,571 -6.18% REQUIREMENTS 34 11,821,217 12,607,334 12,370,291 13,339,005 7.83% Salaries 35 9,027,706 9,223,000 9,262,495 9,682,768 4.54% Services 36 1,6	EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	FYE 6-30-95 2,252,823 2,989,160	FYE 6-30-96 2,294,195 2,908,064	FYE 6-30-97 2,491,122 2,739,324	FYE 6-30-98 2,576,484 2,788,822	(decrease) Over FY 97 Working 3.43% 1.81%
6000 Student Services 25 870,831 916,844 917,873 979,341 6.70% 7000 Learning Resources 26 351,670 389,767 377,074 473,315 25.52% 8000 Physical Plant 27 989,146 1,091,644 1,034,828 1,085,772 4.92% 9000 General Institution 28 591,092 616,091 628,408 635,557 1.14% 29 30	EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE 6-30-95 2,252,823 2,989,160 2,075,364	FYE 6-30-96 2,294,195 2,908,064 2,434,455	FYE 6-30-97 2,491,122 2,739,324 2,169,375	FYE 6-30-98 2,576,484 2,788,822 2,779,828	(decrease) Over FY 97 Working 3.43% 1.81% 28.14%
7000 Learning Resources 26 351,670 389,767 377,074 473,315 25.52% 8000 Physical Plant 27 989,146 1,091,644 1,034,828 1,085,772 4.92% 9000 General Institution 28 591,092 616,091 628,408 635,557 1.14% 29 30 Transfers/Adjustments 31 Col. *C Total Expenditures 32 11,321,400 11,889,417 11,652,374 12,665,434 8.69% Col D Ending Fund Balance 33 499,817 717,917 717,917 673,571 -6.18% REQUIREMENTS 34 11,821,217 12,607,334 12,370,291 13,339,005 7.83% Salaries 35 9,027,706 9,223,000 9,262,495 9,682,768 4.54% Services 36 1,692,396 1,996,281 1,760,804 2,132,626 21.12% Materials, Supplies & Travel 37 433,573 484,223 486,055 580,794 19.49% Other Current + Transfers 38	Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	FYE 6-30-95 2,252,823 2,989,160 2,075,364 358,171	FYE 6-30-96 2,294,195 2,908,064 2,434,455 406,286	FYE 6-30-97 2,491,122 2,739,324 2,169,375 384,385	FYE 6-30-98 2,576,484 2,788,822 2,779,828 449,091	(decrease) Over FY 97 Working 3.43% 1.81% 28.14% 16.83%
8000 Physical Plant 27 989,146 1,091,644 1,034,828 1,085,772 4.92% 9000 General Institution 28 591,092 616,091 628,408 635,557 1.14% 29 30	Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	FYE 6-30-95 2,252,823 2,989,160 2,075,364 358,171 843,143	FYE 6-30-96 2,294,195 2,908,064 2,434,455 406,286 832,071	FYE 6-30-97 2,491,122 2,739,324 2,169,375 384,385 909,985	FYE 6-30-98 2,576,484 2,788,822 2,779,828 449,091 897,224	(decrease) Over FY 97 Working 3.43% 1.81% 28.14% 16.83% -1.40%
9000 General Institution 28 591,092 616,091 628,408 635,557 1.14% 29 30 Transfers/Adjustments 31 Col. *C Total Expenditures 32 11,321,400 11,889,417 11,652,374 12,665,434 8.69% Col D Ending Fund Balance 33 499,817 717,917 717,917 673,571 -6.18% REQUIREMENTS 34 11,821,217 12,607,334 12,370,291 13,339,005 7.83% Salaries 35 9,027,706 9,223,000 9,262,495 9,682,768 4.54% Services 36 1,692,396 1,996,281 1,760,804 2,132,626 21.12% Materials, Supplies & Travel 37 433,573 484,223 486,055 580,794 19.49% Other Current + Transfers 38 88,234 82,421 81,563 197,246 141.83% Capital 39 79,491 103,492 61,457 72,000 17.16%	Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	FYE 6-30-95 2,252,823 2,989,160 2,075,364 358,171 843,143 870,831	FYE 6-30-96 2,294,195 2,908,064 2,434,455 406,286 832,071 916,844	FYE 6-30-97 2,491,122 2,739,324 2,169,375 384,385 909,985 917,873	FYE 6-30-98 2,576,484 2,788,822 2,779,828 449,091 897,224 979,341	(decrease) Over FY 97 Working 3.43% 1.81% 28.14% 16.83% -1.40% 6.70%
Transfers/Adjustments 31 Col. *C Total Expenditures 32 11,321,400 11,889,417 11,652,374 12,665,434 8.69% Col D Ending Fund Balance 33 499,817 717,917 717,917 673,571 -6.18% REQUIREMENTS 34 11,821,217 12,607,334 12,370,291 13,339,005 7.83% Salaries 35 9,027,706 9,223,000 9,262,495 9,682,768 4.54% Services 36 1,692,396 1,996,281 1,760,804 2,132,626 21.12% Materials, Supplies & Travel 37 433,573 484,223 486,055 580,794 19.49% Other Current + Transfers 38 88,234 82,421 81,563 197,246 141.83% Capital 39 79,491 103,492 61,457 72,000 17.16%	Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26	FYE 6-30-95 2,252,823 2,989,160 2,075,364 358,171 843,143 870,831 351,670	FYE 6-30-96 2,294,195 2,908,064 2,434,455 406,286 832,071 916,844 389,767	FYE 6-30-97 2,491,122 2,739,324 2,169,375 384,385 909,985 917,873 377,074	FYE 6-30-98 2,576,484 2,788,822 2,779,828 449,091 897,224 979,341 473,315	(decrease) Over FY 97 Working 3.43% 1.81% 28.14% 16.83% -1.40% 6.70% 25.52%
Transfers/Adjustments 31 Col. *C Total Expenditures 32 11,321,400 11,889,417 11,652,374 12,665,434 8.69% Col D Ending Fund Balance 33 499,817 717,917 717,917 673,571 -6.18% REQUIREMENTS 34 11,821,217 12,607,334 12,370,291 13,339,005 7.83% Salaries 35 9,027,706 9,223,000 9,262,495 9,682,768 4.54% Services 36 1,692,396 1,996,281 1,760,804 2,132,626 21.12% Materials, Supplies & Travel 37 433,573 484,223 486,055 580,794 19.49% Other Current + Transfers 38 88,234 82,421 81,563 197,246 141.83% Capital 39 79,491 103,492 61,457 72,000 17.16%	Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	FYE 6-30-95 2,252,823 2,989,160 2,075,364 358,171 843,143 870,831 351,670 989,146	FYE 6-30-96 2,294,195 2,908,064 2,434,455 406,286 832,071 916,844 389,767 1,091,644	FYE 6-30-97 2,491,122 2,739,324 2,169,375 384,385 909,985 917,873 377,074 1,034,828	FYE 6-30-98 2,576,484 2,788,822 2,779,828 449,091 897,224 979,341 473,315 1,085,772	(decrease) Over FY 97 Working 3.43% 1.81% 28.14% 16.83% -1.40% 6.70% 25.52% 4.92%
Col. *C Total Expenditures 32 11,321,400 11,889,417 11,652,374 12,665,434 8.69% Col D Ending Fund Balance 33 499,817 717,917 717,917 673,571 -6.18% REQUIREMENTS 34 11,821,217 12,607,334 12,370,291 13,339,005 7.83% Salaries 35 9,027,706 9,223,000 9,262,495 9,682,768 4.54% Services 36 1,692,396 1,996,281 1,760,804 2,132,626 21.12% Materials, Supplies & Travel 37 433,573 484,223 486,055 580,794 19.49% Other Current + Transfers 38 88,234 82,421 81,563 197,246 141.83% Capital 39 79,491 103,492 61,457 72,000 17.16%	Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28	FYE 6-30-95 2,252,823 2,989,160 2,075,364 358,171 843,143 870,831 351,670 989,146	FYE 6-30-96 2,294,195 2,908,064 2,434,455 406,286 832,071 916,844 389,767 1,091,644	FYE 6-30-97 2,491,122 2,739,324 2,169,375 384,385 909,985 917,873 377,074 1,034,828	FYE 6-30-98 2,576,484 2,788,822 2,779,828 449,091 897,224 979,341 473,315 1,085,772	(decrease) Over FY 97 Working 3.43% 1.81% 28.14% 16.83% -1.40% 6.70% 25.52% 4.92%
Col D Ending Fund Balance 33 499,817 717,917 717,917 673,571 -6.18% REQUIREMENTS 34 11,821,217 12,607,334 12,370,291 13,339,005 7.83% Salaries 35 9,027,706 9,223,000 9,262,495 9,682,768 4.54% Services 36 1,692,396 1,996,281 1,760,804 2,132,626 21.12% Materials, Supplies & Travel 37 433,573 484,223 486,055 580,794 19.49% Other Current + Transfers 38 88,234 82,421 81,563 197,246 141.83% Capital 39 79,491 103,492 61,457 72,000 17.16%	Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 2,252,823 2,989,160 2,075,364 358,171 843,143 870,831 351,670 989,146	FYE 6-30-96 2,294,195 2,908,064 2,434,455 406,286 832,071 916,844 389,767 1,091,644	FYE 6-30-97 2,491,122 2,739,324 2,169,375 384,385 909,985 917,873 377,074 1,034,828	FYE 6-30-98 2,576,484 2,788,822 2,779,828 449,091 897,224 979,341 473,315 1,085,772	(decrease) Over FY 97 Working 3.43% 1.81% 28.14% 16.83% -1.40% 6.70% 25.52% 4.92%
REQUIREMENTS 34 11,821,217 12,607,334 12,370,291 13,339,005 7.83% Salaries 35 9,027,706 9,223,000 9,262,495 9,682,768 4.54% Services 36 1,692,396 1,996,281 1,760,804 2,132,626 21.12% Materials, Supplies & Travel 37 433,573 484,223 486,055 580,794 19.49% Other Current + Transfers 38 88,234 82,421 81,563 197,246 141.83% Capital 39 79,491 103,492 61,457 72,000 17.16%	Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 2,252,823 2,989,160 2,075,364 358,171 843,143 870,831 351,670 989,146 591,092	FYE 6-30-96 2,294,195 2,908,064 2,434,455 406,286 832,071 916,844 389,767 1,091,644 616,091	FYE 6-30-97 2,491,122 2,739,324 2,169,375 384,385 909,985 917,873 377,074 1,034,828 628,408	FYE 6-30-98 2,576,484 2,788,822 2,779,828 449,091 897,224 979,341 473,315 1,085,772 635,557	(decrease) Over FY 97 Working 3.43% 1.81% 28.14% 16.83% -1.40% 6.70% 25.52% 4.92% 1.14%
Salaries 35 9,027,706 9,223,000 9,262,495 9,682,768 4.54% Services 36 1,692,396 1,996,281 1,760,804 2,132,626 21.12% Materials, Supplies & Travel 37 433,573 484,223 486,055 580,794 19.49% Other Current + Transfers 38 88,234 82,421 81,563 197,246 141.83% Capital 39 79,491 103,492 61,457 72,000 17.16%	Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	FYE 6-30-95 2,252,823 2,989,160 2,075,364 358,171 843,143 870,831 351,670 989,146 591,092	FYE 6-30-96 2,294,195 2,908,064 2,434,455 406,286 832,071 916,844 389,767 1,091,644 616,091	FYE 6-30-97 2,491,122 2,739,324 2,169,375 384,385 909,985 917,873 377,074 1,034,828 628,408	FYE 6-30-98 2,576,484 2,788,822 2,779,828 449,091 897,224 979,341 473,315 1,085,772 635,557	(decrease) Over FY 97 Working 3.43% 1.81% 28.14% 16.83% -1.40% 6.70% 25.52% 4.92% 1.14% 8.69%
Salaries 35 9,027,706 9,223,000 9,262,495 9,682,768 4.54% Services 36 1,692,396 1,996,281 1,760,804 2,132,626 21.12% Materials, Supplies & Travel 37 433,573 484,223 486,055 580,794 19.49% Other Current + Transfers 38 88,234 82,421 81,563 197,246 141.83% Capital 39 79,491 103,492 61,457 72,000 17.16%	Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	FYE 6-30-95 2,252,823 2,989,160 2,075,364 358,171 843,143 870,831 351,670 989,146 591,092	FYE 6-30-96 2,294,195 2,908,064 2,434,455 406,286 832,071 916,844 389,767 1,091,644 616,091	FYE 6-30-97 2,491,122 2,739,324 2,169,375 384,385 909,985 917,873 377,074 1,034,828 628,408	FYE 6-30-98 2,576,484 2,788,822 2,779,828 449,091 897,224 979,341 473,315 1,085,772 635,557	(decrease) Over FY 97 Working 3.43% 1.81% 28.14% 16.83% -1.40% 6.70% 25.52% 4.92% 1.14% 8.69%
Services 36 1,692,396 1,996,281 1,760,804 2,132,626 21.12% Materials, Supplies & Travel 37 433,573 484,223 486,055 580,794 19.49% Other Current + Transfers 38 88,234 82,421 81,563 197,246 141.83% Capital 39 79,491 103,492 61,457 72,000 17.16%	Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 2,252,823 2,989,160 2,075,364 358,171 843,143 870,831 351,670 989,146 591,092 11,321,400 499,817	FYE 6-30-96 2,294,195 2,908,064 2,434,455 406,286 832,071 916,844 389,767 1,091,644 616,091	FYE 6-30-97 2,491,122 2,739,324 2,169,375 384,385 909,985 917,873 377,074 1,034,828 628,408	FYE 6-30-98 2,576,484 2,788,822 2,779,828 449,091 897,224 979,341 473,315 1,085,772 635,557	(decrease) Over FY 97 Working 3.43% 1.81% 28.14% 16.83% -1.40% 6.70% 25.52% 4.92% 1.14% 8.69% -6.18%
Materials, Supplies & Travel 37 433,573 484,223 486,055 580,794 19.49% Other Current + Transfers 38 88,234 82,421 81,563 197,246 141.83% Capital 39 79,491 103,492 61,457 72,000 17.16%	Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 2,252,823 2,989,160 2,075,364 358,171 843,143 870,831 351,670 989,146 591,092 11,321,400 499,817 11,821,217	FYE 6-30-96 2,294,195 2,908,064 2,434,455 406,286 832,071 916,844 389,767 1,091,644 616,091 11,889,417 717,917	FYE 6-30-97 2,491,122 2,739,324 2,169,375 384,385 909,985 917,873 377,074 1,034,828 628,408 11,652,374 717,917	FYE 6-30-98 2,576,484 2,788,822 2,779,828 449,091 897,224 979,341 473,315 1,085,772 635,557 12,665,434 673,571 13,339,005	(decrease) Over FY 97 Working 3.43% 1.81% 28.14% 16.83% -1.40% 6.70% 25.52% 4.92% 1.14% 8.69% -6.18%
Other Current + Transfers 38 88,234 82,421 81,563 197,246 141.83% Capital 39 79,491 103,492 61,457 72,000 17.16%	Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 2,252,823 2,989,160 2,075,364 358,171 843,143 870,831 351,670 989,146 591,092 11,321,400 499,817 11,821,217 9,027,706	FYE 6-30-96 2,294,195 2,908,064 2,434,455 406,286 832,071 916,844 389,767 1,091,644 616,091 11,889,417 717,917 12,607,334 9,223,000	FYE 6-30-97 2,491,122 2,739,324 2,169,375 384,385 909,985 917,873 377,074 1,034,828 628,408 11,652,374 717,917 12,370,291 9,262,495	FYE 6-30-98 2,576,484 2,788,822 2,779,828 449,091 897,224 979,341 473,315 1,085,772 635,557 12,665,434 673,571 13,339,005 9,682,768	(decrease) Over FY 97 Working 3.43% 1.81% 28.14% 16.83% -1.40% 6.70% 25.52% 4.92% 1.14% 8.69% -6.18% 7.83% 4.54%
Capital 39 79,491 103,492 61,457 72,000 17.16%	Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 2,252,823 2,989,160 2,075,364 358,171 843,143 870,831 351,670 989,146 591,092 11,321,400 499,817 11,821,217 9,027,706 1,692,396	FYE 6-30-96 2,294,195 2,908,064 2,434,455 406,286 832,071 916,844 389,767 1,091,644 616,091 11,889,417 717,917 12,607,334 9,223,000 1,996,281	FYE 6-30-97 2,491,122 2,739,324 2,169,375 384,385 909,985 917,873 377,074 1,034,828 628,408 11,652,374 717,917 12,370,291 9,262,495 1,760,804	FYE 6-30-98 2,576,484 2,788,822 2,779,828 449,091 897,224 979,341 473,315 1,085,772 635,557 12,665,434 673,571 13,339,005 9,682,768 2,132,626	(decrease) Over FY 97 Working 3.43% 1.81% 28.14% 16.83% -1.40% 6.70% 25.52% 4.92% 1.14% 8.69% -6.18% 7.83% 4.54% 21.12%
	Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 2,252,823 2,989,160 2,075,364 358,171 843,143 870,831 351,670 989,146 591,092 11,321,400 499,817 11,821,217 9,027,706 1,692,396 433,573	FYE 6-30-96 2,294,195 2,908,064 2,434,455 406,286 832,071 916,844 389,767 1,091,644 616,091 11,889,417 717,917 12,607,334 9,223,000 1,996,281 484,223	FYE 6-30-97 2,491,122 2,739,324 2,169,375 384,385 909,985 917,873 377,074 1,034,828 628,408 11,652,374 717,917 12,370,291 9,262,495 1,760,804 486,055	FYE 6-30-98 2,576,484 2,788,822 2,779,828 449,091 897,224 979,341 473,315 1,085,772 635,557 12,665,434 673,571 13,339,005 9,682,768 2,132,626 580,794	(decrease) Over FY 97 Working 3.43% 1.81% 28.14% 16.83% -1.40% 6.70% 25.52% 4.92% 1.14% 8.69% -6.18% 7.83% 4.54% 21.12% 19.49%
	Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current + Transfers	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	FYE 6-30-95 2,252,823 2,989,160 2,075,364 358,171 843,143 870,831 351,670 989,146 591,092 11,321,400 499,817 11,821,217 9,027,706 1,692,396 433,573 88,234	FYE 6-30-96 2,294,195 2,908,064 2,434,455 406,286 832,071 916,844 389,767 1,091,644 616,091 11,889,417 717,917 12,607,334 9,223,000 1,996,281 484,223 82,421	FYE 6-30-97 2,491,122 2,739,324 2,169,375 384,385 909,985 917,873 377,074 1,034,828 628,408 11,652,374 717,917 12,370,291 9,262,495 1,760,804 486,055 81,563	FYE 6-30-98 2,576,484 2,788,822 2,779,828 449,091 897,224 979,341 473,315 1,085,772 635,557 12,665,434 673,571 13,339,005 9,682,768 2,132,626 580,794 197,246	(decrease) Over FY 97 Working 3.43% 1.81% 28.14% 16.83% -1.40% 6.70% 25.52% 4.92% 1.14% 8.69% -6.18% 7.83% 4.54% 21.12% 19.49% 141.83%



SUPPLEMENTAL DETAIL State Totals

1.	GENE	RAL	FUND	U	Inrestricted
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RESOURCES** RECEIPTS	Line	Actual (A) FYE 6-30-95	Actual (B) FYE 6-30-96	Working (C) FYE 6-30-97	Estimated (D) FYE 6-30-98	% increase (decrease) Over FY 97 Working
Beginning Fund Balance Non-Tax Income	1	23,202,256	18,605,281	21,794,767	22,523,816	3.35%
400-409 Student Fees	2	7,355,394	7,948,191	8,100,671	8,341,430	2.97%
410-414 Tuition	3	81,148,470	86,118,945	90,614,919	93,531,350	3.22%
421 State General Aid	4		120,683,355		132,302,246	5.04%
421-424 Other State Aid	5	3,530,910	3,599,552	4,027,589	4,389,211	8.98%
430-449 Federal Aid	6	8,936,074	9,394,113	10,044,028	10,180,025	1.35%
450-469 Sales - Service	7	2,653,599	2,722,943	3,226,068	3,108,272	-3.65%
470-499 Other (Except as noted below)	8	8,397,056	8,472,590	8,789,166	8,669,661	-1.36%
480 Proceeds from Sale of Certificates		0	0	0	0	0.00%
481 New Jobs Training	10	0	0	0	0	0.00%
487 NJT Incremental Revenue	11	0	0	0	0	0.00%
488 NJT Withholding Revenue	12 13	0	0	0	0	0.00%
	14	0	0	0	0	0.00%
Audit Adjustment	15	19,684	1,328,955	0	0	0.00%
S/T Non-Tax Income			240,268,643		260,522,195	0.00% 3.90%
Col. E Fund Balance & Non-Tax Income			258,873,924		283,046,011	3.85%
Col. F Property Tax	18	15,902,959	16,295,374	16,660,625	17,414,206	4.52%
RESOURCES			275,169,298		300,460,217	3.89%
***************************************	******	******	*********	********	***********	**********
REQUIREMENTS**		(A)	(B)	(C) ·	(D)	% increase
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
		6-30-95	6-30-96	6-30-97	6-30-98	Over FY 97
		6-30-95	6-30-96	6-30-97	6-30-98	Over FY 97 Working
Expenditures						Working
1000 Liberal Arts & Sciences	20	49,758,053	51,181,526	54,455,350	58,838,257	Working 8.05%
1000 Liberal Arts & Sciences 2000 Vocational and Technical	21	49,758,053 67,900,031	51,181,526 68,200,674	54,455,350 71,759,155	58,838,257 73,761,496	Working 8.05% 2.79%
1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	21 22	49,758,053 67,900,031 29,816,377	51,181,526 68,200,674 31,377,006	54,455,350 71,759,155 32,533,847	58,838,257 73,761,496 34,183,362	Working 8.05% 2.79% 5.07%
1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	21 22 23	49,758,053 67,900,031 29,816,377 6,257,133	51,181,526 68,200,674 31,377,006 7,554,161	54,455,350 71,759,155 32,533,847 7,513,597	58,838,257 73,761,496 34,183,362 8,681,893	Working 8.05% 2.79% 5.07% 15.55%
1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	21 22 23 24	49,758,053 67,900,031 29,816,377 6,257,133 13,166,254	51,181,526 68,200,674 31,377,006 7,554,161 14,562,524	54,455,350 71,759,155 32,533,847 7,513,597 14,784,885	58,838,257 73,761,496 34,183,362 8,681,893 15,353,365	8.05% 2.79% 5.07% 15.55% 3.85%
1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	21 22 23 24 25	49,758,053 67,900,031 29,816,377 6,257,133 13,166,254 19,054,376	51,181,526 68,200,674 31,377,006 7,554,161 14,562,524 19,938,910	54,455,350 71,759,155 32,533,847 7,513,597 14,784,885 21,654,750	58,838,257 73,761,496 34,183,362 8,681,893 15,353,365 22,057,571	Working 8.05% 2.79% 5.07% 15.55% 3.85% 1.86%
1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	21 22 23 24 25 26	49,758,053 67,900,031 29,816,377 6,257,133 13,166,254 19,054,376 8,884,517	51,181,526 68,200,674 31,377,006 7,554,161 14,562,524 19,938,910 8,977,637	54,455,350 71,759,155 32,533,847 7,513,597 14,784,885 21,654,750 9,490,159	58,838,257 73,761,496 34,183,362 8,681,893 15,353,365 22,057,571 10,003,970	Working 8.05% 2.79% 5.07% 15.55% 3.85% 1.86% 5.41%
1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	21 22 23 24 25 26 27	49,758,053 67,900,031 29,816,377 6,257,133 13,166,254 19,054,376 8,884,517 23,769,493	51,181,526 68,200,674 31,377,006 7,554,161 14,562,524 19,938,910 8,977,637 25,864,076	54,455,350 71,759,155 32,533,847 7,513,597 14,784,885 21,654,750 9,490,159 26,564,971	58,838,257 73,761,496 34,183,362 8,681,893 15,353,365 22,057,571 10,003,970 27,197,355	8.05% 2.79% 5.07% 15.55% 3.85% 1.86% 5.41% 2.38%
1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	21 22 23 24 25 26 27 28	49,758,053 67,900,031 29,816,377 6,257,133 13,166,254 19,054,376 8,884,517 23,769,493 24,752,989	51,181,526 68,200,674 31,377,006 7,554,161 14,562,524 19,938,910 8,977,637	54,455,350 71,759,155 32,533,847 7,513,597 14,784,885 21,654,750 9,490,159 26,564,971	58,838,257 73,761,496 34,183,362 8,681,893 15,353,365 22,057,571 10,003,970	8.05% 2.79% 5.07% 15.55% 3.85% 1.86% 5.41% 2.38% -0.39%
1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	21 22 23 24 25 26 27	49,758,053 67,900,031 29,816,377 6,257,133 13,166,254 19,054,376 8,884,517 23,769,493	51,181,526 68,200,674 31,377,006 7,554,161 14,562,524 19,938,910 8,977,637 25,864,076 25,721,063	54,455,350 71,759,155 32,533,847 7,513,597 14,784,885 21,654,750 9,490,159 26,564,971 27,929,213	58,838,257 73,761,496 34,183,362 8,681,893 15,353,365 22,057,571 10,003,970 27,197,355 27,821,048	8.05% 2.79% 5.07% 15.55% 3.85% 1.86% 5.41% 2.38%
1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments	21 22 23 24 25 26 27 28 29	49,758,053 67,900,031 29,816,377 6,257,133 13,166,254 19,054,376 8,884,517 23,769,493 24,752,989 392,113	51,181,526 68,200,674 31,377,006 7,554,161 14,562,524 19,938,910 8,977,637 25,864,076 25,721,063	54,455,350 71,759,155 32,533,847 7,513,597 14,784,885 21,654,750 9,490,159 26,564,971 27,929,213 0	58,838,257 73,761,496 34,183,362 8,681,893 15,353,365 22,057,571 10,003,970 27,197,355 27,821,048	8.05% 2.79% 5.07% 15.55% 3.85% 1.86% 5.41% 2.38% -0.39% 0.00%
1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	21 22 23 24 25 26 27 28 29 30 31	49,758,053 67,900,031 29,816,377 6,257,133 13,166,254 19,054,376 8,884,517 23,769,493 24,752,989 392,113 0 10,321	51,181,526 68,200,674 31,377,006 7,554,161 14,562,524 19,938,910 8,977,637 25,864,076 25,721,063 0	54,455,350 71,759,155 32,533,847 7,513,597 14,784,885 21,654,750 9,490,159 26,564,971 27,929,213 0	58,838,257 73,761,496 34,183,362 8,681,893 15,353,365 22,057,571 10,003,970 27,197,355 27,821,048 0 0 0 277,898,317	8.05% 2.79% 5.07% 15.55% 3.85% 1.86% 5.41% 2.38% -0.39% 0.00%
1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments	21 22 23 24 25 26 27 28 29 30 31	49,758,053 67,900,031 29,816,377 6,257,133 13,166,254 19,054,376 8,884,517 23,769,493 24,752,989 392,113 0 10,321 243,761,658	51,181,526 68,200,674 31,377,006 7,554,161 14,562,524 19,938,910 8,977,637 25,864,076 25,721,063 0 (3,046) 253,374,531	54,455,350 71,759,155 32,533,847 7,513,597 14,784,885 21,654,750 9,490,159 26,564,971 27,929,213 0 0 0	58,838,257 73,761,496 34,183,362 8,681,893 15,353,365 22,057,571 10,003,970 27,197,355 27,821,048 0	8.05% 2.79% 5.07% 15.55% 3.85% 1.86% 5.41% 2.38% -0.39% 0.00% 0.00%
1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	21 22 23 24 25 26 27 28 29 30 31 32 33	49,758,053 67,900,031 29,816,377 6,257,133 13,166,254 19,054,376 8,884,517 23,769,493 24,752,989 392,113 0 10,321 243,761,658 22,856,843	51,181,526 68,200,674 31,377,006 7,554,161 14,562,524 19,938,910 8,977,637 25,864,076 25,721,063 0 (3,046) 253,374,531	54,455,350 71,759,155 32,533,847 7,513,597 14,784,885 21,654,750 9,490,159 26,564,971 27,929,213 0 0 0 266,685,927 22,523,816	58,838,257 73,761,496 34,183,362 8,681,893 15,353,365 22,057,571 10,003,970 27,197,355 27,821,048 0 0 0 277,898,317	8.05% 2.79% 5.07% 15.55% 3.85% 1.86% 5.41% 2.38% -0.39% 0.00% 0.00% 4.20%
1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	21 22 23 24 25 26 27 28 29 30 31 32 33	49,758,053 67,900,031 29,816,377 6,257,133 13,166,254 19,054,376 8,884,517 23,769,493 24,752,989 392,113 0 10,321 243,761,658 22,856,843 266,618,501	51,181,526 68,200,674 31,377,006 7,554,161 14,562,524 19,938,910 8,977,637 25,864,076 25,721,063 0 (3,046) 253,374,531 21,794,767	54,455,350 71,759,155 32,533,847 7,513,597 14,784,885 21,654,750 9,490,159 26,564,971 27,929,213 0 0 266,685,927 22,523,816 289,209,743	58,838,257 73,761,496 34,183,362 8,681,893 15,353,365 22,057,571 10,003,970 27,197,355 27,821,048 0 0 277,898,317 22,561,900	8.05% 2.79% 5.07% 15.55% 3.85% 1.86% 5.41% 2.38% -0.39% 0.00% 0.00% 4.20% 0.17% 3.89%
1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	49,758,053 67,900,031 29,816,377 6,257,133 13,166,254 19,054,376 8,884,517 23,769,493 24,752,989 392,113 0 10,321 243,761,658 22,856,843 266,618,501 184,922,393 31,712,047	51,181,526 68,200,674 31,377,006 7,554,161 14,562,524 19,938,910 8,977,637 25,864,076 25,721,063 0 (3,046) 253,374,531 21,794,767 275,169,298 190,858,604 34,030,465	54,455,350 71,759,155 32,533,847 7,513,597 14,784,885 21,654,750 9,490,159 26,564,971 27,929,213 0 0 266,685,927 22,523,816 289,209,743 202,113,349 37,390,791	58,838,257 73,761,496 34,183,362 8,681,893 15,353,365 22,057,571 10,003,970 27,197,355 27,821,048 0 0 277,898,317 22,561,900 300,460,217	8.05% 2.79% 5.07% 15.55% 3.85% 1.86% 5.41% 2.38% -0.39% 0.00% 0.00% 4.20% 0.17% 3.89%
1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	49,758,053 67,900,031 29,816,377 6,257,133 13,166,254 19,054,376 8,884,517 23,769,493 24,752,989 392,113 0 10,321 243,761,658 22,856,843 266,618,501 184,922,393 31,712,047 14,313,687	51,181,526 68,200,674 31,377,006 7,554,161 14,562,524 19,938,910 8,977,637 25,864,076 25,721,063 0 (3,046) 253,374,531 21,794,767 275,169,298 190,858,604 34,030,465 15,167,861	54,455,350 71,759,155 32,533,847 7,513,597 14,784,885 21,654,750 9,490,159 26,564,971 27,929,213 0 0 266,685,927 22,523,816 289,209,743 202,113,349 37,390,791 16,117,212	58,838,257 73,761,496 34,183,362 8,681,893 15,353,365 22,057,571 10,003,970 27,197,355 27,821,048 0 0 277,898,317 22,561,900 300,460,217 208,629,037 39,901,111 16,914,800	8.05% 2.79% 5.07% 15.55% 3.85% 1.86% 5.41% 2.38% -0.39% 0.00% 0.00% 4.20% 0.17% 3.89% 3.22% 6.71% 4.95%
1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current + Transfers	21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	49,758,053 67,900,031 29,816,377 6,257,133 13,166,254 19,054,376 8,884,517 23,769,493 24,752,989 392,113 0 10,321 243,761,658 22,856,843 266,618,501 184,922,393 31,712,047 14,313,687 7,328,220	51,181,526 68,200,674 31,377,006 7,554,161 14,562,524 19,938,910 8,977,637 25,864,076 25,721,063 0 (3,046) 253,374,531 21,794,767 275,169,298 190,858,604 34,030,465 15,167,861 6,616,508	54,455,350 71,759,155 32,533,847 7,513,597 14,784,885 21,654,750 9,490,159 26,564,971 27,929,213 0 0 266,685,927 22,523,816 289,209,743 202,113,349 37,390,791 16,117,212 4,297,751	58,838,257 73,761,496 34,183,362 8,681,893 15,353,365 22,057,571 10,003,970 27,197,355 27,821,048 0 0 277,898,317 22,561,900 300,460,217 208,629,037 39,901,111 16,914,800 5,134,963	8.05% 2.79% 5.07% 15.55% 3.85% 1.86% 5.41% 2.38% -0.39% 0.00% 0.00% 4.20% 0.17% 3.89% 3.22% 6.71% 4.95% 19.48%
1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	49,758,053 67,900,031 29,816,377 6,257,133 13,166,254 19,054,376 8,884,517 23,769,493 24,752,989 392,113 0 10,321 243,761,658 22,856,843 266,618,501 184,922,393 31,712,047 14,313,687 7,328,220 6,417,021	51,181,526 68,200,674 31,377,006 7,554,161 14,562,524 19,938,910 8,977,637 25,864,076 25,721,063 0 (3,046) 253,374,531 21,794,767 275,169,298 190,858,604 34,030,465 15,167,861 6,616,508 6,706,139	54,455,350 71,759,155 32,533,847 7,513,597 14,784,885 21,654,750 9,490,159 26,564,971 27,929,213 0 0 266,685,927 22,523,816 289,209,743 202,113,349 37,390,791 16,117,212 4,297,751	58,838,257 73,761,496 34,183,362 8,681,893 15,353,365 22,057,571 10,003,970 27,197,355 27,821,048 0 0 277,898,317 22,561,900 300,460,217 208,629,037 39,901,111 16,914,800	8.05% 2.79% 5.07% 15.55% 3.85% 1.86% 5.41% 2.38% -0.39% 0.00% 0.00% 4.20% 0.17% 3.89% 3.22% 6.71% 4.95% 19.48% 9.57%



RESTRICTED GENERAL FUND

The restricted general fund is used to account for resources that are available for the operation and support of the educational programs, but which are restricted as to their use by an outside agency or person. Some examples are Tort Liability, Unemployment Compensation, direct Federal grants and HF 623 activities (Industrial New Jobs Training).

The proposed budgets for the restricted general fund are shown on the following pages. Actual revenue and expenditures for fiscal 1995, 1996, and the working budget 1997 are identified. The proposed budget information is listed in column D. The last column provides the percentage increase or (decrease) over the 1997 working budget. The supplemental financial data summary for all 15 community colleges as a system is shown on page 37.



SUPPLEMENTAL DETAIL Northeast Iowa Community College

				•		
2. GENERAL FUND Restricted		Actual	Actual	Working	Estimated	% increase
		(A)	(B)	(C)	(D)	(decrease)
RESOURCES**		FYE	FYÉ	FΥÉ	ÈΥΈ	Over FY 97
RECEIPTS	Line	6-30-95	6-30-96	06-30-97	06-30-98	Working
						J
Beginning Fund Balance	1	733,813	891,066	995,808	694,328	-30.27%
Non-Tax Income						0.00%
400-409 Student Fees	2	40,566	43,599	150,000	150,000	0.00%
410-414 Tuition	3	0				0.00%
429 State General Aid	4	86,016				0.00%
421-424 Other State Aid	5		771,307			0.00%
430-449 Federal Aid	6	123,425	98,577	3,200,500	3,200,500	0.00%
450-469 Sales - Service	7		0			0.00%
470-499 Other (Except as noted below)	8	2,085,187	1,434,329	2,381,614	2,445,094	2.67%
480 Proceeds from Sale of Certificates	9	0	0	1,600,000	1,600,000	0.00%
	10					
	11					
	12					
	13					
	14					
Prior year adjustment	15					
S/T Non-Tax Income	16	2,335,194	2,347,813	7,332,114	7,395,594	0.87%
Col. E Fund Balance & Non-Tax Income	17	3,069,007	3,238,879	8,327,922	8,089,922	-2.86%
Col. F Property Tax	18	456,844	489,444	558,764	785,512	40.58%
RESOURCES	19	3,525,850	3,728,322	8,886,686	8,875,434	-0.13%
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REQUIREMENTS**		(C)	(C)	(C)	(C)	% increase
REQUIREMENTS** EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
	Line					(decrease) Over FY 97
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
EXPENDITURES AND FUND BALANCE Expenditures		FYE	FYE	FYE	FYE	(decrease) Over FY 97
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences	20	FYE 6-30-95	FYE 6-30-96	FYE 6-30-97	FYE 6-30-98	(decrease) Over FY 97 Working
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	FYE 6-30-95 132,972	FYE 6-30-96 490,249	FYE 6-30-97 423,921	FYE 6-30-98 425,400	(decrease) Over FY 97 Working 0.35%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE 6-30-95 132,972 122,928	FYE 6-30-96 490,249 241,410	FYE 6-30-97 423,921 250,000	FYE 6-30-98 425,400 250,000	(decrease) Over FY 97 Working 0.35% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	FYE 6-30-95 132,972 122,928 1,831,696	FYE 6-30-96 490,249 241,410 1,596,205	FYE 6-30-97 423,921 250,000 4,045,094	FYE 6-30-98 425,400 250,000 4,045,094	(decrease) Over FY 97 Working 0.35% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	FYE 6-30-95 132,972 122,928	FYE 6-30-96 490,249 241,410	FYE 6-30-97 423,921 250,000	FYE 6-30-98 425,400 250,000	(decrease) Over FY 97 Working 0.35% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	FYE 6-30-95 132,972 122,928 1,831,696 50,000	FYE 6-30-96 490,249 241,410 1,596,205 0	FYE 6-30-97 423,921 250,000 4,045,094 2,700,500	FYE 6-30-98 425,400 250,000 4,045,094 2,700,500	(decrease) Over FY 97 Working 0.35% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26	FYE 6-30-95 132,972 122,928 1,831,696 50,000 142,625	FYE 6-30-96 490,249 241,410 1,596,205 0 63,795	FYE 6-30-97 423,921 250,000 4,045,094 2,700,500 150,000	425,400 250,000 4,045,094 2,700,500	(decrease) Over FY 97 Working 0.35% 0.00% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	FYE 6-30-95 132,972 122,928 1,831,696 50,000 142,625 189,828	FYE 6-30-96 490,249 241,410 1,596,205 0 63,795 238,042	FYE 6-30-97 423,921 250,000 4,045,094 2,700,500 150,000 348,354	FYE 6-30-98 425,400 250,000 4,045,094 2,700,500 150,000 320,217	(decrease) Over FY 97 Working 0.35% 0.00% 0.00% 0.00% 0.00% -8.08%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26 27 28	FYE 6-30-95 132,972 122,928 1,831,696 50,000 142,625	FYE 6-30-96 490,249 241,410 1,596,205 0 63,795	FYE 6-30-97 423,921 250,000 4,045,094 2,700,500 150,000	425,400 250,000 4,045,094 2,700,500	(decrease) Over FY 97 Working 0.35% 0.00% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 132,972 122,928 1,831,696 50,000 142,625 189,828	FYE 6-30-96 490,249 241,410 1,596,205 0 63,795 238,042	FYE 6-30-97 423,921 250,000 4,045,094 2,700,500 150,000 348,354	FYE 6-30-98 425,400 250,000 4,045,094 2,700,500 150,000 320,217	(decrease) Over FY 97 Working 0.35% 0.00% 0.00% 0.00% 0.00% -8.08%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 132,972 122,928 1,831,696 50,000 142,625 189,828	FYE 6-30-96 490,249 241,410 1,596,205 0 63,795 238,042	FYE 6-30-97 423,921 250,000 4,045,094 2,700,500 150,000 348,354	FYE 6-30-98 425,400 250,000 4,045,094 2,700,500 150,000 320,217	(decrease) Over FY 97 Working 0.35% 0.00% 0.00% 0.00% 0.00% -8.08%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 132,972 122,928 1,831,696 50,000 142,625 189,828 164,735	FYE 6-30-96 490,249 241,410 1,596,205 0 63,795 238,042 102,813	FYE 6-30-97 423,921 250,000 4,045,094 2,700,500 150,000 348,354 274,489	425,400 250,000 4,045,094 2,700,500 150,000 320,217 294,178	(decrease) Over FY 97 Working 0.35% 0.00% 0.00% 0.00% 0.00% -8.08% 7.17%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	FYE 6-30-95 132,972 122,928 1,831,696 50,000 142,625 189,828 164,735	FYE 6-30-96 490,249 241,410 1,596,205 0 63,795 238,042 102,813	FYE 6-30-97 423,921 250,000 4,045,094 2,700,500 150,000 348,354 274,489 8,192,358	425,400 250,000 4,045,094 2,700,500 150,000 320,217 294,178	(decrease) Over FY 97 Working 0.35% 0.00% 0.00% 0.00% 0.00% -8.08% 7.17%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 132,972 122,928 1,831,696 50,000 142,625 189,828 164,735	FYE 6-30-96 490,249 241,410 1,596,205 0 63,795 238,042 102,813	FYE 6-30-97 423,921 250,000 4,045,094 2,700,500 150,000 348,354 274,489	425,400 250,000 4,045,094 2,700,500 150,000 320,217 294,178	(decrease) Over FY 97 Working 0.35% 0.00% 0.00% 0.00% 0.00% -8.08% 7.17%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 132,972 122,928 1,831,696 50,000 142,625 189,828 164,735	FYE 6-30-96 490,249 241,410 1,596,205 0 63,795 238,042 102,813 2,732,514 995,808	FYE 6-30-97 423,921 250,000 4,045,094 2,700,500 150,000 348,354 274,489 8,192,358 694,328	425,400 250,000 4,045,094 2,700,500 150,000 320,217 294,178 8,185,389 690,045	(decrease) Over FY 97 Working 0.35% 0.00% 0.00% 0.00% 0.00% -8.08% 7.17% -0.09% -0.62%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 132,972 122,928 1,831,696 50,000 142,625 189,828 164,735 2,634,784 891,066 3,525,850	FYE 6-30-96 490,249 241,410 1,596,205 0 63,795 238,042 102,813 2,732,514 995,808 3,728,322	FYE 6-30-97 423,921 250,000 4,045,094 2,700,500 150,000 348,354 274,489 8,192,358 694,328 8,886,686	425,400 250,000 4,045,094 2,700,500 150,000 320,217 294,178 8,185,389 690,045 8,875,434	(decrease) Over FY 97 Working 0.35% 0.00% 0.00% 0.00% 0.00% -8.08% 7.17% -0.09% -0.62% -0.13%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 132,972 122,928 1,831,696 50,000 142,625 189,828 164,735 2,634,784 891,066 3,525,850 215,420	FYE 6-30-96 490,249 241,410 1,596,205 0 63,795 238,042 102,813 2,732,514 995,808 3,728,322 316,814	FYE 6-30-97 423,921 250,000 4,045,094 2,700,500 150,000 348,354 274,489 8,192,358 694,328 8,886,686 949,840	425,400 250,000 4,045,094 2,700,500 150,000 320,217 294,178 8,185,389 690,045 8,875,434 949,032	(decrease) Over FY 97 Working 0.35% 0.00% 0.00% 0.00% 0.00% -8.08% 7.17% -0.09% -0.62% -0.13% -0.09%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	FYE 6-30-95 132,972 122,928 1,831,696 50,000 142,625 189,828 164,735 2,634,784 891,066 3,525,850 215,420 1,432,896	FYE 6-30-96 490,249 241,410 1,596,205 0 63,795 238,042 102,813 2,732,514 995,808 3,728,322 316,814 1,391,090	FYE 6-30-97 423,921 250,000 4,045,094 2,700,500 150,000 348,354 274,489 8,192,358 694,328 8,886,686 949,840 4,170,631	425,400 250,000 4,045,094 2,700,500 150,000 320,217 294,178 8,185,389 690,045 8,875,434 949,032 4,167,083	(decrease) Over FY 97 Working 0.35% 0.00% 0.00% 0.00% 0.00% -8.08% 7.17% -0.09% -0.62% -0.13% -0.09% -0.09%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 132,972 122,928 1,831,696 50,000 142,625 189,828 164,735 2,634,784 891,066 3,525,850 215,420 1,432,896 96,935	FYE 6-30-96 490,249 241,410 1,596,205 0 63,795 238,042 102,813 2,732,514 995,808 3,728,322 316,814 1,391,090 275,237	FYE 6-30-97 423,921 250,000 4,045,094 2,700,500 150,000 348,354 274,489 8,192,358 694,328 8,886,686 949,840 4,170,631 825,188	425,400 250,000 4,045,094 2,700,500 150,000 320,217 294,178 8,185,389 690,045 8,875,434 949,032 4,167,083 824,486	(decrease) Over FY 97 Working 0.35% 0.00% 0.00% 0.00% 0.00% -8.08% 7.17% -0.09% -0.62% -0.13% -0.09% -0.09% -0.09%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 132,972 122,928 1,831,696 50,000 142,625 189,828 164,735 2,634,784 891,066 3,525,850 215,420 1,432,896 96,935 694,756	FYE 6-30-96 490,249 241,410 1,596,205 0 63,795 238,042 102,813 2,732,514 995,808 3,728,322 316,814 1,391,090 275,237 501,357	FYE 6-30-97 423,921 250,000 4,045,094 2,700,500 150,000 348,354 274,489 8,192,358 694,328 8,886,686 949,840 4,170,631 825,188 1,503,120	FYE 6-30-98 425,400 250,000 4,045,094 2,700,500 150,000 320,217 294,178 8,185,389 690,045 8,875,434 949,032 4,167,083 824,486 1,501,841	(decrease) Over FY 97 Working 0.35% 0.00% 0.00% 0.00% 0.00% -8.08% 7.17% -0.09% -0.62% -0.13% -0.09% -0.09% -0.09% -0.09%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 132,972 122,928 1,831,696 50,000 142,625 189,828 164,735 2,634,784 891,066 3,525,850 215,420 1,432,896 96,935	FYE 6-30-96 490,249 241,410 1,596,205 0 63,795 238,042 102,813 2,732,514 995,808 3,728,322 316,814 1,391,090 275,237	FYE 6-30-97 423,921 250,000 4,045,094 2,700,500 150,000 348,354 274,489 8,192,358 694,328 8,886,686 949,840 4,170,631 825,188	425,400 250,000 4,045,094 2,700,500 150,000 320,217 294,178 8,185,389 690,045 8,875,434 949,032 4,167,083 824,486	(decrease) Over FY 97 Working 0.35% 0.00% 0.00% 0.00% 0.00% -8.08% 7.17% -0.09% -0.62% -0.13% -0.09% -0.09% -0.09% -0.09% -0.09%



SUPPLEMENTAL DETAIL North Iowa Area Community College

2. GENERAL FUND Restricted		Actual	Actual	Working	Estimated	% increase
DECOLIDATE:		(A)	(B)	(C)	(D)	(decrease)
RESOURCES**	1:	FYE	FYE	FYE	FYE	Over FY 97
RECEIPTS	Line	6-30-95	6-30-96	06-30-97	06-30-98	Working
Beginning Fund Balance	1	816,322	1,037,306	967,504	452,292	-53.25%
Non-Tax Income		,	.,,	007,001	402,202	33.23 /6
400-409 Student Fees	2	0	0	0	0	0.00%
410-414 Tuition	3	0	Ō	Ō	Ö	0.00%
429 State General Aid	4	0	0	0	Ō	0.00%
421-424 Other State Aid	5	104,353	196,114	226,228	226,228	0.00%
430-449 Federal Aid	6	576,920	463,284	315,000	300,000	-4.76%
450-469 Sales - Service	7	1,742	2,189	5,000	5,000	0.00%
470-499 Other (Except as noted below)	8	1,625,497	2,289,045	3,369,489	4,087,000	21.29%
480 Proceeds from Sale of Certificates		0	. 0	0	1,001,000	0.00%
	10.		_	_		0.0070
	11					
	12					
	13					
	14					
Prior year adjustment	15					
S/T Non-Tax Income	16	2,308,512	2,950,632	3,915,717	4,618,228	17.94%
Col. E Fund Balance & Non-TaxIncome		3,124,834	3,987,938	4,883,221	5,070,520	
Col. F Property Tax	18	374,415	354,039	308,384	396,250	28.49%
RESOURCES	19	3,499,249	4,341,977	5,191,605	5,466,770	5.30%
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REQUIREMENTS**		/A\	/D\	(0)	(D)	0/:
I I E GOTT E I VIETA I O		(~)	(D)	(0)	(D)	% increase
EXPENDITURES AND FUND BALANCE	Line	(A) FYE	(B) FYE	(C) FYE	(D) FYE	% increase (decrease)
	Line		FYE			(decrease)
	Line	FYE		FYE	FYE	(decrease) Over FY 97
	Line	FYE	FYE	FYE	FYE	(decrease)
EXPENDITURES AND FUND BALANCE	Line 20	FYE	FYE	FYE	FYE	(decrease) Over FY 97
EXPENDITURES AND FUND BALANCE Expenditures		FYE 6-30-95	FYE 6-30-96	FYE 06-30-97	FYE 06-30-98 63,516	(decrease) Over FY 97 Working
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences	20	FYE 6-30-95 52,605	FYE 6-30-96 78,461	FYE 06-30-97	FYE 06-30-98	(decrease) Over FY 97 Working 0.00% -30.55%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	FYE 6-30-95 52,605 328,405	FYE 6-30-96 78,461 334,060	FYE 06-30-97 0 251,984 68,190	FYE 06-30-98 63,516 175,000 20,000	(decrease) Over FY 97 Working
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE 6-30-95 52,605 328,405 96,356	FYE 6-30-96 78,461 334,060 106,451	FYE 06-30-97 0 251,984	FYE 06-30-98 63,516 175,000	(decrease) Over FY 97 Working 0.00% -30.55% -70.67%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	FYE 6-30-95 52,605 328,405 96,356 1,647,783	FYE 6-30-96 78,461 334,060 106,451 2,509,997	FYE 06-30-97 0 251,984 68,190 3,820,000	FYE 06-30-98 63,516 175,000 20,000 4,000,000	(decrease) Over FY 97 Working 0.00% -30.55% -70.67% 4.71%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	FYE 6-30-95 52,605 328,405 96,356 1,647,783 0	78,461 334,060 106,451 2,509,997	FYE 06-30-97 0 251,984 68,190 3,820,000 200,000	FYE 06-30-98 63,516 175,000 20,000 4,000,000 36,185	(decrease) Over FY 97 Working 0.00% -30.55% -70.67% 4.71% -81.91%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	52,605 328,405 96,356 1,647,783 0 209,056	78,461 334,060 106,451 2,509,997 0 206,235	FYE 06-30-97 0 251,984 68,190 3,820,000 200,000 240,233	FYE 06-30-98 63,516 175,000 20,000 4,000,000 36,185 229,810 0	(decrease) Over FY 97 Working 0.00% -30.55% -70.67% 4.71% -81.91% -4.34% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26	52,605 328,405 96,356 1,647,783 0 209,056 836	78,461 334,060 106,451 2,509,997 0 206,235 11,312 123,398	FYE 06-30-97 0 251,984 68,190 3,820,000 200,000 240,233 0	FYE 06-30-98 63,516 175,000 20,000 4,000,000 36,185 229,810 0 163,797	(decrease) Over FY 97 Working 0.00% -30.55% -70.67% 4.71% -81.91% -4.34% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	52,605 328,405 96,356 1,647,783 0 209,056 836 122,129	78,461 334,060 106,451 2,509,997 0 206,235 11,312	FYE 06-30-97 0 251,984 68,190 3,820,000 200,000 240,233 0 148,906	FYE 06-30-98 63,516 175,000 20,000 4,000,000 36,185 229,810 0	(decrease) Over FY 97 Working 0.00% -30.55% -70.67% 4.71% -81.91% -4.34% 0.00% 10.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28	52,605 328,405 96,356 1,647,783 0 209,056 836 122,129 4,773	78,461 334,060 106,451 2,509,997 0 206,235 11,312 123,398 4,559	FYE 06-30-97 0 251,984 68,190 3,820,000 200,000 240,233 0 148,906 10,000	FYE 06-30-98 63,516 175,000 20,000 4,000,000 36,185 229,810 0 163,797	(decrease) Over FY 97 Working 0.00% -30.55% -70.67% 4.71% -81.91% -4.34% 0.00% 10.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	52,605 328,405 96,356 1,647,783 0 209,056 836 122,129 4,773	78,461 334,060 106,451 2,509,997 0 206,235 11,312 123,398 4,559	FYE 06-30-97 0 251,984 68,190 3,820,000 200,000 240,233 0 148,906 10,000	FYE 06-30-98 63,516 175,000 20,000 4,000,000 36,185 229,810 0 163,797	(decrease) Over FY 97 Working 0.00% -30.55% -70.67% 4.71% -81.91% -4.34% 0.00% 10.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29	52,605 328,405 96,356 1,647,783 0 209,056 836 122,129 4,773	78,461 334,060 106,451 2,509,997 0 206,235 11,312 123,398 4,559	FYE 06-30-97 0 251,984 68,190 3,820,000 200,000 240,233 0 148,906 10,000	FYE 06-30-98 63,516 175,000 20,000 4,000,000 36,185 229,810 0 163,797 15,000	(decrease) Over FY 97 Working 0.00% -30.55% -70.67% 4.71% -81.91% -4.34% 0.00% 10.00% 50.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 52,605 328,405 96,356 1,647,783 0 209,056 836 122,129 4,773 0	FYE 6-30-96 78,461 334,060 106,451 2,509,997 0 206,235 11,312 123,398 4,559 0	FYE 06-30-97 0 251,984 68,190 3,820,000 200,000 240,233 0 148,906 10,000 0	FYE 06-30-98 63,516 175,000 20,000 4,000,000 36,185 229,810 0 163,797 15,000	(decrease) Over FY 97 Working 0.00% -30.55% -70.67% 4.71% -81.91% -4.34% 0.00% 10.00% 50.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32	FYE 6-30-95 52,605 328,405 96,356 1,647,783 0 209,056 836 122,129 4,773 0	FYE 6-30-96 78,461 334,060 106,451 2,509,997 0 206,235 11,312 123,398 4,559 0	FYE 06-30-97 0 251,984 68,190 3,820,000 200,000 240,233 0 148,906 10,000 0	FYE 06-30-98 63,516 175,000 20,000 4,000,000 36,185 229,810 0 163,797 15,000	(decrease) Over FY 97 Working 0.00% -30.55% -70.67% 4.71% -81.91% -4.34% 0.00% 10.00% 50.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	FYE 6-30-95 52,605 328,405 96,356 1,647,783 0 209,056 836 122,129 4,773 0	FYE 6-30-96 78,461 334,060 106,451 2,509,997 0 206,235 11,312 123,398 4,559 0	FYE 06-30-97 0 251,984 68,190 3,820,000 200,000 240,233 0 148,906 10,000 0	FYE 06-30-98 63,516 175,000 20,000 4,000,000 36,185 229,810 0 163,797 15,000	(decrease) Over FY 97 Working 0.00% -30.55% -70.67% 4.71% -81.91% -4.34% 0.00% 10.00% 50.00% -0.76% 68.80%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 52,605 328,405 96,356 1,647,783 0 209,056 836 122,129 4,773 0 2,461,943 1,037,306	FYE 6-30-96 78,461 334,060 106,451 2,509,997 0 206,235 11,312 123,398 4,559 0 3,374,473 967,504	FYE 06-30-97 0 251,984 68,190 3,820,000 200,000 240,233 0 148,906 10,000 0	FYE 06-30-98 63,516 175,000 20,000 4,000,000 36,185 229,810 0 163,797 15,000 4,703,308 763,462	(decrease) Over FY 97 Working 0.00% -30.55% -70.67% 4.71% -81.91% -4.34% 0.00% 10.00% 50.00% -0.76% 68.80% 5.30%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 52,605 328,405 96,356 1,647,783 0 209,056 836 122,129 4,773 0 2,461,943 1,037,306 3,499,249	FYE 6-30-96 78,461 334,060 106,451 2,509,997 0 206,235 11,312 123,398 4,559 0 3,374,473 967,504	FYE 06-30-97 0 251,984 68,190 3,820,000 200,000 240,233 0 148,906 10,000 0 4,739,313 452,292 5,191,605	FYE 06-30-98 63,516 175,000 20,000 4,000,000 36,185 229,810 0 163,797 15,000 4,703,308 763,462 5,466,770	(decrease) Over FY 97 Working 0.00% -30.55% -70.67% 4.71% -81.91% -4.34% 0.00% 10.00% 50.00% -0.76% 68.80% 5.30% 5.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 52,605 328,405 96,356 1,647,783 0 209,056 836 122,129 4,773 0 2,461,943 1,037,306 3,499,249 543,769	FYE 6-30-96 78,461 334,060 106,451 2,509,997 0 206,235 11,312 123,398 4,559 0 3,374,473 967,504 4,341,977 655,932	FYE 06-30-97 0 251,984 68,190 3,820,000 200,000 240,233 0 148,906 10,000 0 4,739,313 452,292 5,191,605 612,883	FYE 06-30-98 63,516 175,000 20,000 4,000,000 36,185 229,810 0 163,797 15,000 4,703,308 763,462 5,466,770 643,527	(decrease) Over FY 97 Working 0.00% -30.55% -70.67% 4.71% -81.91% -4.34% 0.00% 10.00% 50.00% -0.76% 68.80% 5.30% 5.00% -2.54%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 52,605 328,405 96,356 1,647,783 0 209,056 836 122,129 4,773 0 2,461,943 1,037,306 3,499,249 543,769 1,387,519	FYE 6-30-96 78,461 334,060 106,451 2,509,997 0 206,235 11,312 123,398 4,559 0 3,374,473 967,504 4,341,977 655,932 2,084,780	FYE 06-30-97 0 251,984 68,190 3,820,000 200,000 240,233 0 148,906 10,000 0 4,739,313 452,292 5,191,605 612,883 3,529,635	FYE 06-30-98 63,516 175,000 20,000 4,000,000 36,185 229,810 0 163,797 15,000 4,703,308 763,462 5,466,770 643,527 3,439,896	(decrease) Over FY 97 Working 0.00% -30.55% -70.67% 4.71% -81.91% -4.34% 0.00% 10.00% 50.00% -0.76% 68.80% 5.30% 5.00% -2.54% 5.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current Capital	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	FYE 6-30-95 52,605 328,405 96,356 1,647,783 0 209,056 836 122,129 4,773 0 2,461,943 1,037,306 3,499,249 543,769 1,387,519 101,401	FYE 6-30-96 78,461 334,060 106,451 2,509,997 0 206,235 11,312 123,398 4,559 0 3,374,473 967,504 4,341,977 655,932 2,084,780 54,873 451,621 127,267	FYE 06-30-97 0 251,984 68,190 3,820,000 200,000 240,233 0 148,906 10,000 0 4,739,313 452,292 5,191,605 612,883 3,529,635 11,795	FYE 06-30-98 63,516 175,000 20,000 4,000,000 36,185 229,810 0 163,797 15,000 4,703,308 763,462 5,466,770 643,527 3,439,896 12,385	(decrease) Over FY 97 Working 0.00% -30.55% -70.67% 4.71% -81.91% -4.34% 0.00% 10.00% 50.00% -0.76% 68.80% 5.30% 5.00% -2.54% 5.00% 5.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 52,605 328,405 96,356 1,647,783 0 209,056 836 122,129 4,773 0 2,461,943 1,037,306 3,499,249 543,769 1,387,519 101,401 273,268	FYE 6-30-96 78,461 334,060 106,451 2,509,997 0 206,235 11,312 123,398 4,559 0 3,374,473 967,504 4,341,977 655,932 2,084,780 54,873 451,621	FYE 06-30-97 0 251,984 68,190 3,820,000 200,000 240,233 0 148,906 10,000 0 4,739,313 452,292 5,191,605 612,883 3,529,635 11,795 450,000	63,516 175,000 20,000 4,000,000 36,185 229,810 0 163,797 15,000 4,703,308 763,462 5,466,770 643,527 3,439,896 12,385 472,500	(decrease) Over FY 97 Working 0.00% -30.55% -70.67% 4.71% -81.91% -4.34% 0.00% 10.00% 50.00% -0.76% 68.80% 5.30% 5.00% -2.54% 5.00% 5.00% 0.00%



SUPPLEMENTAL DETAIL lowa Lakes Community College

2. GENERAL FUND Restricted		Actual (A)	Actual (B)	Working (C)	Estimated (D)	% increase (decrease)
RESOURCES**		FYE	FYE	FYE	FYE	Over FY 97
RECEIPTS	Line	6-30-95	6-30-96	06-30-97	06-30-98	Working
					00 00 00	violiting
Beginning Fund Balance	1	624,260	393,832	709,649	609,088	-14.17%
Non-Tax Income		-	·	·	•	
400-409 Student Fees	2		128	215,000	225,000	4.65%
410-414 Tuition	3		1,561			0.00%
429 State General Aid	4					0.00%
421-424 Other State Aid	5	76,213	147,170	150,000	150,000	0.00%
430-449 Federal Aid	6	1,019,428	939,210	1,000,000	2,000,000	100.00%
450-469 Sales - Service	7					0.00%
470-499 Other (Except as noted below)	8	178,044	829,327	465,000	440,000	-5.38%
480 Proceeds from Sale of Certificates						
481 New Jobs Training	10					
487 NJT Incremental Revenue	11	46,999	34,662	35,000	35,000	
488 NJT Withholding Revenue	12	262,561	436,758	500,000	525,000	
	13					
	14					
Prior Year Adjustment	15	0				
S/T Non-Tax Income	16	1,583,245	2,388,816	2,365,000	3,375,000	42.71%
Col. E Fund Balance & Non-Tax Income		2,207,505	2,782,648	3,074,649	3,984,088	29.58%
Col. F Property Tax	18	597,155	688,560	527,617	580,000	9.93%
RESOURCES	19	2,804,660	3,471,208	3,602,266	4,564,088	26.70%
DEOLUDEA/ENTO++		/A\	(D)	·····	·····	******
REQUIREMENTS**		(A)	(B)	(C)	(D)	% increase
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
EXPENDITURES AND FUND BALANCE	Line	FYE 6-30-95	FYE 6-30-96	FYE 6-30-97	FYE 6-30-98	Over FY 97
	Line					
Expenditures		6-30-95	6-30-96	6-30-97	6-30-98	Over FY 97 Working
Expenditures 1000 Liberal Arts & Sciences	20	6-30-95 75,570	6-30-96 99,991	6-30-97 82,000	6-30-98 103,000	Over FY 97 Working 25.61%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	6-30-95 75,570 898,021	6-30-96 99,991 784,012	82,000 886,000	6-30-98 103,000 1,235,000	Over FY 97 Working 25.61% 39.39%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	75,570 898,021 260,330	99,991 784,012 337,205	82,000 886,000 396,078	6-30-98 103,000 1,235,000 572,000	Over FY 97 Working 25.61% 39.39% 44.42%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	75,570 898,021 260,330 390,618	6-30-96 99,991 784,012	82,000 886,000	6-30-98 103,000 1,235,000	Over FY 97 Working 25.61% 39.39% 44.42% 51.06%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	75,570 898,021 260,330 390,618 332	99,991 784,012 337,205 890,872	82,000 886,000 396,078	6-30-98 103,000 1,235,000 572,000	Over FY 97 Working 25.61% 39.39% 44.42% 51.06% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	75,570 898,021 260,330 390,618 332 16,895	99,991 784,012 337,205 890,872 4,960	82,000 886,000 396,078	6-30-98 103,000 1,235,000 572,000	Over FY 97 Working 25.61% 39.39% 44.42% 51.06% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources	20 21 22 23 24 25 26	75,570 898,021 260,330 390,618 332 16,895 20,310	99,991 784,012 337,205 890,872 4,960 19,505	82,000 886,000 396,078 993,000	6-30-98 103,000 1,235,000 572,000 1,500,000	Over FY 97 Working 25.61% 39.39% 44.42% 51.06% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	75,570 898,021 260,330 390,618 332 16,895 20,310 232,784	99,991 784,012 337,205 890,872 4,960 19,505 191,670	82,000 886,000 396,078 993,000	6-30-98 103,000 1,235,000 572,000 1,500,000	Over FY 97 Working 25.61% 39.39% 44.42% 51.06% 0.00% 0.00% 3.57%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources	20 21 22 23 24 25 26 27 28	75,570 898,021 260,330 390,618 332 16,895 20,310	99,991 784,012 337,205 890,872 4,960 19,505	82,000 886,000 396,078 993,000	6-30-98 103,000 1,235,000 572,000 1,500,000	Over FY 97 Working 25.61% 39.39% 44.42% 51.06% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	75,570 898,021 260,330 390,618 332 16,895 20,310 232,784	99,991 784,012 337,205 890,872 4,960 19,505 191,670	82,000 886,000 396,078 993,000	6-30-98 103,000 1,235,000 572,000 1,500,000	Over FY 97 Working 25.61% 39.39% 44.42% 51.06% 0.00% 0.00% 3.57%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29	75,570 898,021 260,330 390,618 332 16,895 20,310 232,784 511,552	99,991 784,012 337,205 890,872 4,960 19,505 191,670	82,000 886,000 396,078 993,000	6-30-98 103,000 1,235,000 572,000 1,500,000	Over FY 97 Working 25.61% 39.39% 44.42% 51.06% 0.00% 0.00% 3.57%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	75,570 898,021 260,330 390,618 332 16,895 20,310 232,784 511,552	99,991 784,012 337,205 890,872 4,960 19,505 191,670 433,344	82,000 886,000 396,078 993,000 193,100 443,000	6-30-98 103,000 1,235,000 572,000 1,500,000 200,000 321,000	Over FY 97 Working 25.61% 39.39% 44.42% 51.06% 0.00% 0.00% 3.57% -27.54%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	75,570 898,021 260,330 390,618 332 16,895 20,310 232,784 511,552 4,416 2,410,828	99,991 784,012 337,205 890,872 4,960 19,505 191,670 433,344	82,000 886,000 396,078 993,000 193,100 443,000	6-30-98 103,000 1,235,000 572,000 1,500,000 200,000 321,000 3,931,000	Over FY 97 Working 25.61% 39.39% 44.42% 51.06% 0.00% 0.00% 3.57% -27.54%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	75,570 898,021 260,330 390,618 332 16,895 20,310 232,784 511,552	99,991 784,012 337,205 890,872 4,960 19,505 191,670 433,344	82,000 886,000 396,078 993,000 193,100 443,000	6-30-98 103,000 1,235,000 572,000 1,500,000 200,000 321,000	Over FY 97 Working 25.61% 39.39% 44.42% 51.06% 0.00% 0.00% 3.57% -27.54%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	75,570 898,021 260,330 390,618 332 16,895 20,310 232,784 511,552 4,416 2,410,828 393,832	99,991 784,012 337,205 890,872 4,960 19,505 191,670 433,344 2,761,559 709,649	82,000 886,000 396,078 993,000 193,100 443,000 2,993,178 609,088	6-30-98 103,000 1,235,000 572,000 1,500,000 200,000 321,000 3,931,000 633,088	Over FY 97 Working 25.61% 39.39% 44.42% 51.06% 0.00% 0.00% 3.57% -27.54% 31.33% 3.94%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32 33	75,570 898,021 260,330 390,618 332 16,895 20,310 232,784 511,552 4,416 2,410,828 393,832 2,804,660	99,991 784,012 337,205 890,872 4,960 19,505 191,670 433,344 2,761,559 709,649 3,471,208	82,000 886,000 396,078 993,000 193,100 443,000 2,993,178 609,088 3,602,266	6-30-98 103,000 1,235,000 572,000 1,500,000 200,000 321,000 3,931,000 633,088 4,564,088	Over FY 97 Working 25.61% 39.39% 44.42% 51.06% 0.00% 0.00% 3.57% -27.54% 31.33% 3.94% 26.70%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	75,570 898,021 260,330 390,618 332 16,895 20,310 232,784 511,552 4,416 2,410,828 393,832 2,804,660 896,282	99,991 784,012 337,205 890,872 4,960 19,505 191,670 433,344 2,761,559 709,649 3,471,208 1,020,273	82,000 886,000 396,078 993,000 193,100 443,000 2,993,178 609,088 3,602,266 1,100,000	6-30-98 103,000 1,235,000 572,000 1,500,000 200,000 321,000 3,931,000 633,088 4,564,088 1,500,000	Over FY 97 Working 25.61% 39.39% 44.42% 51.06% 0.00% 0.00% 3.57% -27.54% 31.33% 3.94% 26.70% 36.36%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33	75,570 898,021 260,330 390,618 332 16,895 20,310 232,784 511,552 4,416 2,410,828 393,832 2,804,660 896,282 852,360	99,991 784,012 337,205 890,872 4,960 19,505 191,670 433,344 2,761,559 709,649 3,471,208 1,020,273 1,099,750	82,000 886,000 396,078 993,000 193,100 443,000 2,993,178 609,088 3,602,266 1,100,000 1,200,000	6-30-98 103,000 1,235,000 572,000 1,500,000 200,000 321,000 3,931,000 633,088 4,564,088 1,500,000 1,400,000	Over FY 97 Working 25.61% 39.39% 44.42% 51.06% 0.00% 0.00% 3.57% -27.54% 31.33% 3.94% 26.70% 36.36% 16.67%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	6-30-95 75,570 898,021 260,330 390,618 332 16,895 20,310 232,784 511,552 4,416 2,410,828 393,832 2,804,660 896,282 852,360 287,688	99,991 784,012 337,205 890,872 4,960 19,505 191,670 433,344 2,761,559 709,649 3,471,208 1,020,273 1,099,750 241,096	82,000 886,000 396,078 993,000 193,100 443,000 2,993,178 609,088 3,602,266 1,100,000 1,200,000 250,000	6-30-98 103,000 1,235,000 572,000 1,500,000 200,000 321,000 3,931,000 633,088 4,564,088 1,500,000 1,400,000 581,000	Over FY 97 Working 25.61% 39.39% 44.42% 51.06% 0.00% 0.00% 3.57% -27.54% 31.33% 3.94% 26.70% 36.36%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current + Transfers	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	75,570 898,021 260,330 390,618 332 16,895 20,310 232,784 511,552 4,416 2,410,828 393,832 2,804,660 896,282 852,360 287,688 116,306	99,991 784,012 337,205 890,872 4,960 19,505 191,670 433,344 2,761,559 709,649 3,471,208 1,020,273 1,099,750 241,096 287,699	82,000 886,000 396,078 993,000 193,100 443,000 2,993,178 609,088 3,602,266 1,100,000 1,200,000 250,000 293,000	6-30-98 103,000 1,235,000 572,000 1,500,000 200,000 321,000 3,931,000 633,088 4,564,088 1,500,000 1,400,000 581,000 300,000	Over FY 97 Working 25.61% 39.39% 44.42% 51.06% 0.00% 0.00% 3.57% -27.54% 31.33% 3.94% 26.70% 36.36% 16.67% 132.40% 2.39%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	6-30-95 75,570 898,021 260,330 390,618 332 16,895 20,310 232,784 511,552 4,416 2,410,828 393,832 2,804,660 896,282 852,360 287,688	99,991 784,012 337,205 890,872 4,960 19,505 191,670 433,344 2,761,559 709,649 3,471,208 1,020,273 1,099,750 241,096	82,000 886,000 396,078 993,000 193,100 443,000 2,993,178 609,088 3,602,266 1,100,000 1,200,000 250,000	6-30-98 103,000 1,235,000 572,000 1,500,000 200,000 321,000 3,931,000 633,088 4,564,088 1,500,000 1,400,000 581,000	Over FY 97 Working 25.61% 39.39% 44.42% 51.06% 0.00% 0.00% 3.57% -27.54% 31.33% 3.94% 26.70% 36.36% 16.67% 132.40%



SUPPLEMENTAL DETAIL Northwest lowa Community College

2. GENERAL FUND Restricted		Actual (A)	Actual (B)	Working (C)	Estimated (D)	% increase (decrease)
RESOURCES**		FYE	FYE	FΥÉ	ÈΥΈ	Over FY 97
RECEIPTS	Line	6-30-95	6-30-96	06-30-97	06-30-98	Working
Beginning Fund Balance Non-Tax Income	1	245,755	336,483	384,793	337,057	-12.41%
400-409 Student Fees	2	0				0.00%
410-414 Tuition	3	78,390	103,726	50,000	50,000	0.00%
421 State General Aid	4	0	. 0	, O		0.00%
421-424 Other State Aid	5	113,377	105,253	82,640	100,000	21.01%
430-449 Federal Aid	6	64,994	11,073	0	60,000	0.00%
450-469 Sales - Service	7	0	52,957	0		0.00%
470-499 Other (Except as noted below)	8	201,281	256,456	252,230	303,150	20.19%
480 Proceeds from Sale of Certificates	10	345,000	100,000	200,000	500,000	150.00%
	11					
	12					
	13					
Avalla Adivotes and	14					
Audit Adjustment S/T Non-Tax Income	15	902.040	600.465	504.070	1 010 150	70.000/
Col. E Fund Balance & Non-Tax Income	16 17	803,042 1,048,797	629,465 965,948	584,870	1,013,150	73.23%
Col. F Property Tax	18	186,511	198,186	969,663 200,460	1,350,207 196,275	39.24%
RESOURCES	19	1,235,308	1,164,134	1,170,123	1,546,482	-2.09% 32.16%
************************	******	******	*******	******	1,040,402 ***********	JZ.10 /0
REQUIREMENTS**		(A)	(B)	(C)	(D)	% increase
				\ · · /	\ = /	
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
EXPENDITURES AND FUND BALANCE	Line	FYE 06-30-95	FYE 06-30-96	FYE 06-30-97	FYE 6-30-98	(decrease) Over FY 97
	Line					
Expenditures		06-30-95	06-30-96	06-30-97		Over FY 97 Working
Expenditures 1000 Liberal Arts & Sciences	20	06-30-95	06-30-96	06-30-97	6-30-98	Over FY 97 Working 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	06-30-95 0 248,036	06-30-96 0 232,026	06-30-97 0 70,000		Over FY 97 Working 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	06-30-95 0 248,036 0	06-30-96 0 232,026 0	06-30-97 0 70,000 0	6-30-98 70,000	Over FY 97 Working 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	06-30-95 0 248,036 0 504,073	06-30-96 0 232,026 0 366,081	06-30-97 0 70,000 0 416,800	6-30-98 70,000 1,010,000	Over FY 97 Working 0.00% 0.00% 0.00% 142.32%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	06-30-95 0 248,036 0 504,073 72,494	06-30-96 0 232,026 0 366,081 101,682	06-30-97 0 70,000 0 416,800 54,840	6-30-98 70,000	Over FY 97 Working 0.00% 0.00% 0.00% 142.32% -18.99%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23	06-30-95 0 248,036 0 504,073	06-30-96 0 232,026 0 366,081	06-30-97 0 70,000 0 416,800 54,840	6-30-98 70,000 1,010,000	Over FY 97 Working 0.00% 0.00% 0.00% 142.32% -18.99% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24 25	06-30-95 0 248,036 0 504,073 72,494 0 0	06-30-96 0 232,026 0 366,081 101,682 0	06-30-97 0 70,000 0 416,800 54,840 0 0	6-30-98 70,000 1,010,000 44,425	Over FY 97 Working 0.00% 0.00% 0.00% 142.32% -18.99% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26	06-30-95 0 248,036 0 504,073 72,494 0	06-30-96 0 232,026 0 366,081 101,682 0	06-30-97 0 70,000 0 416,800 54,840	6-30-98 70,000 1,010,000	Over FY 97 Working 0.00% 0.00% 0.00% 142.32% -18.99% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	06-30-95 0 248,036 0 504,073 72,494 0 0 74,222	06-30-96 0 232,026 0 366,081 101,682 0 0 79,552	06-30-97 0 70,000 0 416,800 54,840 0 0 85,000	6-30-98 70,000 1,010,000 44,425	Over FY 97 Working 0.00% 0.00% 0.00% 142.32% -18.99% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29	06-30-95 0 248,036 0 504,073 72,494 0 0 74,222	06-30-96 0 232,026 0 366,081 101,682 0 0 79,552	06-30-97 0 70,000 0 416,800 54,840 0 0 85,000	6-30-98 70,000 1,010,000 44,425	Over FY 97 Working 0.00% 0.00% 0.00% 142.32% -18.99% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	06-30-95 0 248,036 0 504,073 72,494 0 0 74,222	06-30-96 0 232,026 0 366,081 101,682 0 0 79,552	06-30-97 0 70,000 0 416,800 54,840 0 0 85,000 0	6-30-98 70,000 1,010,000 44,425	Over FY 97 Working 0.00% 0.00% 0.00% 142.32% -18.99% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	06-30-95 0 248,036 0 504,073 72,494 0 0 74,222 0	06-30-96 0 232,026 0 366,081 101,682 0 0 79,552 0	06-30-97 0 70,000 0 416,800 54,840 0 0 85,000 0	6-30-98 70,000 1,010,000 44,425 85,000	Over FY 97 Working 0.00% 0.00% 0.00% 142.32% -18.99% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	06-30-95 0 248,036 0 504,073 72,494 0 0 74,222	06-30-96 0 232,026 0 366,081 101,682 0 0 79,552	06-30-97 0 70,000 0 416,800 54,840 0 0 85,000 0	70,000 1,010,000 44,425 85,000	Over FY 97 Working 0.00% 0.00% 0.00% 142.32% -18.99% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	06-30-95 0 248,036 0 504,073 72,494 0 0 74,222 0 898,825 336,483	06-30-96 0 232,026 0 366,081 101,682 0 79,552 0	06-30-97 0 70,000 0 416,800 54,840 0 85,000 0 206,426 833,066 337,057	6-30-98 70,000 1,010,000 44,425 85,000 1,209,425 337,057	Over FY 97 Working 0.00% 0.00% 0.00% 142.32% -18.99% 0.00% 0.00% 0.00% 45.18% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	06-30-95 0 248,036 0 504,073 72,494 0 0 74,222 0 898,825 336,483 1,235,308	06-30-96 0 232,026 0 366,081 101,682 0 79,552 0 779,341 384,793 1,164,134	06-30-97 0 70,000 0 416,800 54,840 0 85,000 0 206,426 833,066 337,057 1,170,123	6-30-98 70,000 1,010,000 44,425 85,000 1,209,425 337,057 1,546,482	Over FY 97 Working 0.00% 0.00% 0.00% 142.32% -18.99% 0.00% 0.00% 0.00% 0.00% 32.16%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	06-30-95 0 248,036 0 504,073 72,494 0 74,222 0 898,825 336,483 1,235,308 138,097	06-30-96 0 232,026 0 366,081 101,682 0 79,552 0 779,341 384,793 1,164,134 177,671	06-30-97 0 70,000 0 416,800 54,840 0 85,000 0 206,426 833,066 337,057 1,170,123 60,000	6-30-98 70,000 1,010,000 44,425 85,000 1,209,425 337,057 1,546,482 60,000	Over FY 97 Working 0.00% 0.00% 0.00% 142.32% -18.99% 0.00% 0.00% 0.00% 0.00% 32.16% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	06-30-95 0 248,036 0 504,073 72,494 0 74,222 0 898,825 336,483 1,235,308 138,097 183,947	06-30-96 0 232,026 0 366,081 101,682 0 79,552 0 779,341 384,793 1,164,134 177,671 127,857	06-30-97 0 70,000 0 416,800 54,840 0 85,000 0 206,426 833,066 337,057 1,170,123 60,000 85,000	6-30-98 70,000 1,010,000 44,425 85,000 1,209,425 337,057 1,546,482 60,000 85,000	Over FY 97 Working 0.00% 0.00% 0.00% 142.32% -18.99% 0.00% 0.00% 0.00% 0.00% 32.16% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	06-30-95 0 248,036 0 504,073 72,494 0 74,222 0 898,825 336,483 1,235,308 138,097 183,947 24,024	06-30-96 0 232,026 0 366,081 101,682 0 79,552 0 779,341 384,793 1,164,134 177,671 127,857 27,948	06-30-97 0 70,000 0 416,800 54,840 0 85,000 0 206,426 833,066 337,057 1,170,123 60,000 85,000 0	6-30-98 70,000 1,010,000 44,425 85,000 1,209,425 337,057 1,546,482 60,000 85,000 0	Over FY 97 Working 0.00% 0.00% 0.00% 142.32% -18.99% 0.00% 0.00% 0.00% 0.00% 32.16% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	06-30-95 0 248,036 0 504,073 72,494 0 0 74,222 0 898,825 336,483 1,235,308 138,097 183,947 24,024 476,198	06-30-96 0 232,026 0 366,081 101,682 0 79,552 0 779,341 384,793 1,164,134 177,671 127,857 27,948 374,965	06-30-97 0 70,000 0 416,800 54,840 0 85,000 0 206,426 833,066 337,057 1,170,123 60,000 85,000 0 411,640	6-30-98 70,000 1,010,000 44,425 85,000 1,209,425 337,057 1,546,482 60,000 85,000 0 994,425	Over FY 97 Working 0.00% 0.00% 0.00% 142.32% -18.99% 0.00% 0.00% 0.00% 0.00% 32.16% 0.00% 0.00% 0.00% 141.58%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	06-30-95 0 248,036 0 504,073 72,494 0 74,222 0 898,825 336,483 1,235,308 138,097 183,947 24,024	06-30-96 0 232,026 0 366,081 101,682 0 79,552 0 779,341 384,793 1,164,134 177,671 127,857 27,948	06-30-97 0 70,000 0 416,800 54,840 0 85,000 0 206,426 833,066 337,057 1,170,123 60,000 85,000 0	6-30-98 70,000 1,010,000 44,425 85,000 1,209,425 337,057 1,546,482 60,000 85,000 0	Over FY 97 Working 0.00% 0.00% 0.00% 142.32% -18.99% 0.00% 0.00% 0.00% 0.00% 32.16% 0.00% 0.00% 141.58% 0.00%



SUPPLEMENTAL DETAIL lowa Central Community College

2. GENERAL FUND Restricted		Actual (A)	Actual (B)	Working (C)	Estimated (D)	% increase (decrease)
RESOURCES**		FΥΈ	FYÉ	FYÉ	FYE	Over FY 97
RECEIPTS	Line	6-30-95	6-30-96	06-30-97	06-30-98	Working
Beginning Fund Balance	1	415,546	543,400	553,415	586,415	5.96%
Non-Tax Income						
400-409 Student Fees	2	0	0	0	0	0.00%
410-414 Tuition	3	0	0	0	0	0.00%
421 State General Aid	4	0	0	0	0	0.00%
421-424 Other State Aid	5	12,551	10,589	0	0	0.00%
430-449 Federal Aid	6	79,516	0	0	0	0.00%
450-469 Sales - Service	7	175,063	332,568	213,500	160,000	-25.06%
470-499 Other (Except as noted below)	8	753,126	1,453,793	2,490,000	2,025,000	-18.67%
480 Proceeds from Sale of Certificates		0	0	0	0	⁻ 0.00%
	10					
	11					
	12					
	13					
	14					
Prior year adjustments	15					
S/T Non-Tax Income	16	1,020,256	1,796,950	2,703,500	2,185,000	-19.18%
Col. E Fund Balance & Non-Tax Income		1,435,802	2,340,350	3,256,915	2,771,415	-14.91%
Col. F Property Tax	18	539,572	955,517	543,000	735,000	35.36%
RESOURCES	19	1,975,374	3,295,867	3,799,915	3,506,415	-7.72%
DEOLUDEN WALTON		/A\	(D)	/ a \	/D\	0/ :
REQUIREMENTS**		(A)	(B)	(C)	(D)	% increase
EXPENDITURED AND FUND DAI ANDE	1 :				. 56	/
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
EXPENDITURES AND FUND BALANCE	Line				FYE 6-30-98	Over FY 97
	Line	FYE	FYE	FYE		
Expenditures		FYE 6-30-95	FYE 6-30-96	FYE 6-30-97	6-30-98	Over FY 97 Working
Expenditures 1000 Liberal Arts & Sciences	20	FYE 6-30-95 26,605	FYE 6-30-96 42,599	FYE 6-30-97 0	6-30-98 0	Over FY 97 Working 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	FYE 6-30-95 26,605 9,466	FYE 6-30-96 42,599 93,505	FYE 6-30-97 0 0	6-30-98 0 0	Over FY 97 Working 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE 6-30-95 26,605 9,466 60,342	FYE 6-30-96 42,599 93,505 16,468	FYE 6-30-97 0 0 0	6-30-98 0 0	Over FY 97 Working 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	FYE 6-30-95 26,605 9,466 60,342 743,050	FYE 6-30-96 42,599 93,505 16,468 1,402,789	FYE 6-30-97 0 0 0 2,490,000	6-30-98 0 0 2,025,000	Over FY 97 Working 0.00% 0.00% 0.00% -18.67%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	FYE 6-30-95 26,605 9,466 60,342 743,050 125,080	FYE 6-30-96 42,599 93,505 16,468 1,402,789 324,019	FYE 6-30-97 0 0 0 2,490,000 130,000	6-30-98 0 0 2,025,000 80,000	Over FY 97 Working 0.00% 0.00% -18.67% -38.46%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	FYE 6-30-95 26,605 9,466 60,342 743,050 125,080 14,815	FYE 6-30-96 42,599 93,505 16,468 1,402,789 324,019 12,857	FYE 6-30-97 0 0 0 2,490,000 130,000 0	6-30-98 0 0 2,025,000 80,000	Over FY 97 Working 0.00% 0.00% -18.67% -38.46% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources	20 21 22 23 24 25 26	FYE 6-30-95 26,605 9,466 60,342 743,050 125,080 14,815 8,872	FYE 6-30-96 42,599 93,505 16,468 1,402,789 324,019 12,857 1,268	FYE 6-30-97 0 0 0 2,490,000 130,000 0	6-30-98 0 0 2,025,000 80,000 0	Over FY 97 Working 0.00% 0.00% -18.67% -38.46% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	FYE 6-30-95 26,605 9,466 60,342 743,050 125,080 14,815 8,872 123,537	FYE 6-30-96 42,599 93,505 16,468 1,402,789 324,019 12,857 1,268 168,264	FYE 6-30-97 0 0 0 2,490,000 130,000 0 0 134,000	6-30-98 0 0 2,025,000 80,000 0 150,000	Over FY 97 Working 0.00% 0.00% 0.00% -18.67% -38.46% 0.00% 0.00% 11.94%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources	20 21 22 23 24 25 26 27 28	FYE 6-30-95 26,605 9,466 60,342 743,050 125,080 14,815 8,872	FYE 6-30-96 42,599 93,505 16,468 1,402,789 324,019 12,857 1,268	FYE 6-30-97 0 0 0 2,490,000 130,000 0	6-30-98 0 0 2,025,000 80,000 0	Over FY 97 Working 0.00% 0.00% -18.67% -38.46% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 26,605 9,466 60,342 743,050 125,080 14,815 8,872 123,537	FYE 6-30-96 42,599 93,505 16,468 1,402,789 324,019 12,857 1,268 168,264	FYE 6-30-97 0 0 0 2,490,000 130,000 0 0 134,000	6-30-98 0 0 2,025,000 80,000 0 150,000	Over FY 97 Working 0.00% 0.00% 0.00% -18.67% -38.46% 0.00% 0.00% 11.94%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 26,605 9,466 60,342 743,050 125,080 14,815 8,872 123,537	FYE 6-30-96 42,599 93,505 16,468 1,402,789 324,019 12,857 1,268 168,264	FYE 6-30-97 0 0 0 2,490,000 130,000 0 0 134,000	6-30-98 0 0 2,025,000 80,000 0 150,000	Over FY 97 Working 0.00% 0.00% 0.00% -18.67% -38.46% 0.00% 0.00% 11.94%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 26,605 9,466 60,342 743,050 125,080 14,815 8,872 123,537 320,464	FYE 6-30-96 42,599 93,505 16,468 1,402,789 324,019 12,857 1,268 168,264 680,683	FYE 6-30-97 0 0 0 2,490,000 130,000 0 0 134,000 459,500	6-30-98 0 0 2,025,000 80,000 0 150,000 636,000	Over FY 97 Working 0.00% 0.00% -18.67% -38.46% 0.00% 0.00% 11.94% 38.41%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	FYE 6-30-95 26,605 9,466 60,342 743,050 125,080 14,815 8,872 123,537 320,464	FYE 6-30-96 42,599 93,505 16,468 1,402,789 324,019 12,857 1,268 168,264 680,683	FYE 6-30-97 0 0 0 2,490,000 130,000 0 134,000 459,500	6-30-98 0 0 2,025,000 80,000 0 150,000 636,000	Over FY 97 Working 0.00% 0.00% -18.67% -38.46% 0.00% 0.00% 11.94% 38.41%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 26,605 9,466 60,342 743,050 125,080 14,815 8,872 123,537 320,464	FYE 6-30-96 42,599 93,505 16,468 1,402,789 324,019 12,857 1,268 168,264 680,683	FYE 6-30-97 0 0 0 2,490,000 130,000 0 0 134,000 459,500	6-30-98 0 0 2,025,000 80,000 0 150,000 636,000	Over FY 97 Working 0.00% 0.00% -18.67% -38.46% 0.00% 0.00% 11.94% 38.41%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 26,605 9,466 60,342 743,050 125,080 14,815 8,872 123,537 320,464	FYE 6-30-96 42,599 93,505 16,468 1,402,789 324,019 12,857 1,268 168,264 680,683	FYE 6-30-97 0 0 0 2,490,000 130,000 0 134,000 459,500 3,213,500 586,415	6-30-98 0 0 2,025,000 80,000 0 150,000 636,000	Over FY 97 Working 0.00% 0.00% 0.00% -18.67% -38.46% 0.00% 0.00% 11.94% 38.41%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	FYE 6-30-95 26,605 9,466 60,342 743,050 125,080 14,815 8,872 123,537 320,464	FYE 6-30-96 42,599 93,505 16,468 1,402,789 324,019 12,857 1,268 168,264 680,683	FYE 6-30-97 0 0 0 2,490,000 130,000 0 134,000 459,500	6-30-98 0 0 2,025,000 80,000 0 150,000 636,000 2,891,000 615,415 3,506,415	Over FY 97 Working 0.00% 0.00% -18.67% -38.46% 0.00% 0.00% 11.94% 38.41%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 26,605 9,466 60,342 743,050 125,080 14,815 8,872 123,537 320,464 1,432,231 543,143 1,975,374	FYE 6-30-96 42,599 93,505 16,468 1,402,789 324,019 12,857 1,268 168,264 680,683 2,742,452 553,415 3,295,867	FYE 6-30-97 0 0 0 2,490,000 130,000 0 134,000 459,500 3,213,500 586,415 3,799,915	6-30-98 0 0 2,025,000 80,000 0 150,000 636,000	Over FY 97 Working 0.00% 0.00% 0.00% -18.67% -38.46% 0.00% 0.00% 11.94% 38.41% -10.04% 4.95% -7.72%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 26,605 9,466 60,342 743,050 125,080 14,815 8,872 123,537 320,464 1,432,231 543,143 1,975,374 171,053	FYE 6-30-96 42,599 93,505 16,468 1,402,789 324,019 12,857 1,268 168,264 680,683 2,742,452 553,415 3,295,867 643,219	FYE 6-30-97 0 0 0 2,490,000 130,000 0 134,000 459,500 3,213,500 586,415 3,799,915 221,000	6-30-98 0 0 2,025,000 80,000 0 150,000 636,000 2,891,000 615,415 3,506,415 423,000	Over FY 97 Working 0.00% 0.00% 0.00% -18.67% -38.46% 0.00% 0.00% 11.94% 38.41% -10.04% 4.95% -7.72% 91.40%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	FYE 6-30-95 26,605 9,466 60,342 743,050 125,080 14,815 8,872 123,537 320,464 1,432,231 543,143 1,975,374 171,053 864,405 56,117	FYE 6-30-96 42,599 93,505 16,468 1,402,789 324,019 12,857 1,268 168,264 680,683 2,742,452 553,415 3,295,867 643,219 1,320,112	FYE 6-30-97 0 0 0 2,490,000 130,000 0 134,000 459,500 3,213,500 586,415 3,799,915 221,000 2,739,000	6-30-98 0 0 2,025,000 80,000 0 150,000 636,000 2,891,000 615,415 423,000 2,300,000	Over FY 97 Working 0.00% 0.00% 0.00% -18.67% -38.46% 0.00% 0.00% 11.94% 38.41% -10.04% 4.95% -7.72% 91.40% -16.03% -53.27%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 26,605 9,466 60,342 743,050 125,080 14,815 8,872 123,537 320,464 1,432,231 543,143 1,975,374 171,053 864,405 56,117 185,497	FYE 6-30-96 42,599 93,505 16,468 1,402,789 324,019 12,857 1,268 168,264 680,683 2,742,452 553,415 3,295,867 643,219 1,320,112 223,008	FYE 6-30-97 0 0 0 2,490,000 130,000 0 134,000 459,500 3,213,500 586,415 3,799,915 221,000 2,739,000 53,500	6-30-98 0 0 2,025,000 80,000 0 150,000 636,000 2,891,000 615,415 423,000 2,300,000 25,000	Over FY 97 Working 0.00% 0.00% 0.00% -18.67% -38.46% 0.00% 0.00% 11.94% 38.41% -10.04% 4.95% -7.72% 91.40% -16.03%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 26,605 9,466 60,342 743,050 125,080 14,815 8,872 123,537 320,464 1,432,231 543,143 1,975,374 171,053 864,405 56,117	FYE 6-30-96 42,599 93,505 16,468 1,402,789 324,019 12,857 1,268 168,264 680,683 2,742,452 553,415 3,295,867 643,219 1,320,112 223,008 356,330	FYE 6-30-97 0 0 0 2,490,000 130,000 0 134,000 459,500 3,213,500 586,415 3,799,915 221,000 2,739,000 53,500 50,000	6-30-98 0 0 2,025,000 80,000 0 150,000 636,000 2,891,000 615,415 423,000 2,300,000 25,000 25,000	Over FY 97 Working 0.00% 0.00% 0.00% -18.67% -38.46% 0.00% 0.00% 11.94% 38.41% -10.04% 4.95% -7.72% 91.40% -16.03% -53.27% -50.00%



SUPPLEMENTAL DETAIL lowa Valley Community College District

2. GENERAL FUND Restricted		Actual	Actual	Working	Estimated	% increase
DECOUDED STATE		(A)	(B)	(C)	(D)	(decrease)
RESOURCES**		FYE	FYE	FYE	FYE	Over FY 97
RECEIPTS	Line	6-30-95	6-30-96	06-30-97	06-30-98	Working
Beginning Fund Balance	1	2,466,679	1,843,468	2,398,000	1,829,321	-23.71%
Non-Tax Income	•	_,,	.,,	_,,	.,020,02.	20.1.170
400-409 Student Fees	2	555	9,626	0	0	0.00%
410-414 Tuition	3	374	0	Ō	Ō	0.00%
421 State General Aid	4	0	0	0	0	0.00%
421-424 Other State Aid	5	57,799	54,953	68,966	120,000	74.00%
430-449 Federal Aid	6	924,270	1,119,457	1,521,662	1,271,000	-16.47%
450-469 Sales - Service	7	65	0	0	0	0.00%
470-499 Other (Except as noted below)	8	1,153,825	1,434,556	561,386	1,054,200	87.79%
480 Proceeds from Sale of Certificate		0	1,140,000	3,000,000	3,000,000	0.00%
487 Incremental	10	336,073	523,153	612,352	774,766	26.52%
488 Withholding	11	932,290	705,487	700,000	800,000	14.29%
400 Williaming	12	002,200	700,407	700,000	000,000	14.2370
	13					
	14					
Prior year adjustment	15					
S/T Non-Tax Income	16	3,405,251	4,987,232	6,464,366	7,019,966	8.59%
Col. E Fund Balance & Non-Tax Income		5,403,231	6,830,700	8,862,366	8,849,287	-0.15%
Col. F Property Tax	18	631,080				
RESOURCES	19		643,562	646,867	587,944	-9.11% 0.76%
**************************************	13 *******	6,503,010	7,474,262	9,509,233	9,437,231	-0.76%
REQUIREMENTS**		(A)	(B)	(C)	(D)	% increase
	Lino					
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
	ELine					(decrease) Over FY 97
EXPENDITURES AND FUND BALANCE	ELine	FYE	FYE	FYE	FYE	(decrease)
EXPENDITURES AND FUND BALANCE Expenditures		FYE 6-30-95	FYE 6-30-96	FYE 6-30-97	FYE 6-30-98	(decrease) Over FY 97 Working
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences	20	FYE 6-30-95	FYE 6-30-96 0	FYE 6-30-97	FYE 6-30-98 29,030	(decrease) Over FY 97 Working 0.00%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	FYE 6-30-95 0 137,029	FYE 6-30-96 0 116,633	FYE 6-30-97 0 225,309	FYE 6-30-98 29,030 392,768	(decrease) Over FY 97 Working 0.00% 74.32%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE 6-30-95 0 137,029 882,776	FYE 6-30-96 0 116,633 1,004,481	FYE 6-30-97 0 225,309 1,280,389	FYE 6-30-98 29,030 392,768 1,169,248	(decrease) Over FY 97 Working 0.00% 74.32% -8.68%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	FYE 6-30-95 0 137,029 882,776 2,473,210	FYE 6-30-96 0 116,633 1,004,481 2,325,458	FYE 6-30-97 0 225,309 1,280,389 3,928,176	FYE 6-30-98 29,030 392,768 1,169,248 5,188,222	(decrease) Over FY 97 Working 0.00% 74.32% -8.68% 32.08%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	FYE 6-30-95 0 137,029 882,776 2,473,210 848,338	FYE 6-30-96 0 116,633 1,004,481 2,325,458 612,010	FYE 6-30-97 0 225,309 1,280,389 3,928,176 674,663	FYE 6-30-98 29,030 392,768 1,169,248 5,188,222 941,956	(decrease) Over FY 97 Working 0.00% 74.32% -8.68% 32.08% 39.62%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	FYE 6-30-95 0 137,029 882,776 2,473,210 848,338 11,671	FYE 6-30-96 0 116,633 1,004,481 2,325,458 612,010 19,221	FYE 6-30-97 0 225,309 1,280,389 3,928,176 674,663 26,208	FYE 6-30-98 29,030 392,768 1,169,248 5,188,222 941,956 32,500	(decrease) Over FY 97 Working 0.00% 74.32% -8.68% 32.08% 39.62% 24.01%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26	FYE 6-30-95 0 137,029 882,776 2,473,210 848,338 11,671 0	FYE 6-30-96 0 116,633 1,004,481 2,325,458 612,010 19,221 0	FYE 6-30-97 0 225,309 1,280,389 3,928,176 674,663 26,208 0	FYE 6-30-98 29,030 392,768 1,169,248 5,188,222 941,956 32,500 0	(decrease) Over FY 97 Working 0.00% 74.32% -8.68% 32.08% 39.62% 24.01% 0.00%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	FYE 6-30-95 0 137,029 882,776 2,473,210 848,338 11,671 0	FYE 6-30-96 0 116,633 1,004,481 2,325,458 612,010 19,221 0	FYE 6-30-97 0 225,309 1,280,389 3,928,176 674,663 26,208 0	FYE 6-30-98 29,030 392,768 1,169,248 5,188,222 941,956 32,500 0	(decrease) Over FY 97 Working 0.00% 74.32% -8.68% 32.08% 39.62% 24.01% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28	FYE 6-30-95 0 137,029 882,776 2,473,210 848,338 11,671 0 0 306,518	FYE 6-30-96 0 116,633 1,004,481 2,325,458 612,010 19,221 0 0 153,459	FYE 6-30-97 0 225,309 1,280,389 3,928,176 674,663 26,208 0 0 250,167	FYE 6-30-98 29,030 392,768 1,169,248 5,188,222 941,956 32,500 0 0	(decrease) Over FY 97 Working 0.00% 74.32% -8.68% 32.08% 39.62% 24.01% 0.00% 0.00% 23.92%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 0 137,029 882,776 2,473,210 848,338 11,671 0	FYE 6-30-96 0 116,633 1,004,481 2,325,458 612,010 19,221 0	FYE 6-30-97 0 225,309 1,280,389 3,928,176 674,663 26,208 0	FYE 6-30-98 29,030 392,768 1,169,248 5,188,222 941,956 32,500 0	(decrease) Over FY 97 Working 0.00% 74.32% -8.68% 32.08% 39.62% 24.01% 0.00% 0.00% 23.92%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution 4000 Certificate Principal Payments	20 21 22 23 24 25 26 27 28 29 30	FYE 6-30-95 0 137,029 882,776 2,473,210 848,338 11,671 0 0 306,518	FYE 6-30-96 0 116,633 1,004,481 2,325,458 612,010 19,221 0 0 153,459	FYE 6-30-97 0 225,309 1,280,389 3,928,176 674,663 26,208 0 0 250,167	FYE 6-30-98 29,030 392,768 1,169,248 5,188,222 941,956 32,500 0 0	(decrease) Over FY 97 Working 0.00% 74.32% -8.68% 32.08% 39.62% 24.01% 0.00% 0.00% 23.92%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution 4000 Certificate Principal Payments Transfers/Adjustments	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 0 137,029 882,776 2,473,210 848,338 11,671 0 0 306,518	FYE 6-30-96 0 116,633 1,004,481 2,325,458 612,010 19,221 0 0 153,459 845,000	FYE 6-30-97 0 225,309 1,280,389 3,928,176 674,663 26,208 0 0 250,167 1,295,000	FYE 6-30-98 29,030 392,768 1,169,248 5,188,222 941,956 32,500 0 310,000 1,185,000	(decrease) Over FY 97 Working 0.00% 74.32% -8.68% 32.08% 39.62% 24.01% 0.00% 0.00% 23.92% -8.49%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution 4000 Certificate Principal Payments Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	FYE 6-30-95 0 137,029 882,776 2,473,210 848,338 11,671 0 306,518 0	FYE 6-30-96 0 116,633 1,004,481 2,325,458 612,010 19,221 0 0 153,459 845,000	FYE 6-30-97 0 225,309 1,280,389 3,928,176 674,663 26,208 0 0 250,167 1,295,000	FYE 6-30-98 29,030 392,768 1,169,248 5,188,222 941,956 32,500 0 310,000 1,185,000	(decrease) Over FY 97 Working 0.00% 74.32% -8.68% 32.08% 39.62% 24.01% 0.00% 0.00% 23.92% -8.49%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution 4000 Certificate Principal Payments Transfers/Adjustments	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 0 137,029 882,776 2,473,210 848,338 11,671 0 0 306,518	FYE 6-30-96 0 116,633 1,004,481 2,325,458 612,010 19,221 0 0 153,459 845,000	FYE 6-30-97 0 225,309 1,280,389 3,928,176 674,663 26,208 0 0 250,167 1,295,000	FYE 6-30-98 29,030 392,768 1,169,248 5,188,222 941,956 32,500 0 310,000 1,185,000	(decrease) Over FY 97 Working 0.00% 74.32% -8.68% 32.08% 39.62% 24.01% 0.00% 0.00% 23.92% -8.49%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution 4000 Certificate Principal Payments Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 0 137,029 882,776 2,473,210 848,338 11,671 0 306,518 0	FYE 6-30-96 0 116,633 1,004,481 2,325,458 612,010 19,221 0 0 153,459 845,000 5,076,262 2,398,000	FYE 6-30-97 0 225,309 1,280,389 3,928,176 674,663 26,208 0 0 250,167 1,295,000 7,679,912 1,829,321	FYE 6-30-98 29,030 392,768 1,169,248 5,188,222 941,956 32,500 0 310,000 1,185,000 9,248,724 188,507	(decrease) Over FY 97 Working 0.00% 74.32% -8.68% 32.08% 39.62% 24.01% 0.00% 0.00% 23.92% -8.49% 20.43% -89.70%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution 4000 Certificate Principal Payments Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 0 137,029 882,776 2,473,210 848,338 11,671 0 306,518 0 4,659,542 1,843,468 6,503,010	FYE 6-30-96 0 116,633 1,004,481 2,325,458 612,010 19,221 0 0 153,459 845,000 5,076,262 2,398,000 7,474,262	FYE 6-30-97 0 225,309 1,280,389 3,928,176 674,663 26,208 0 0 250,167 1,295,000 7,679,912 1,829,321 9,509,233	FYE 6-30-98 29,030 392,768 1,169,248 5,188,222 941,956 32,500 0 310,000 1,185,000 9,248,724 188,507	(decrease) Over FY 97 Working 0.00% 74.32% -8.68% 32.08% 39.62% 24.01% 0.00% 0.00% 23.92% -8.49% 20.43% -89.70% -0.76%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution 4000 Certificate Principal Payments Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 0 137,029 882,776 2,473,210 848,338 11,671 0 306,518 0 4,659,542 1,843,468 6,503,010 1,320,974	FYE 6-30-96 0 116,633 1,004,481 2,325,458 612,010 19,221 0 0 153,459 845,000 5,076,262 2,398,000 7,474,262 975,384	FYE 6-30-97 0 225,309 1,280,389 3,928,176 674,663 26,208 0 0 250,167 1,295,000 7,679,912 1,829,321 9,509,233 1,078,806	FYE 6-30-98 29,030 392,768 1,169,248 5,188,222 941,956 32,500 0 310,000 1,185,000 9,248,724 188,507 9,437,231 1,204,629	(decrease) Over FY 97 Working 0.00% 74.32% -8.68% 32.08% 39.62% 24.01% 0.00% 0.00% 23.92% -8.49% 20.43% -89.70% -0.76% 11.66%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution 4000 Certificate Principal Payments Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 0 137,029 882,776 2,473,210 848,338 11,671 0 306,518 0 4,659,542 1,843,468 6,503,010 1,320,974 1,989,810	FYE 6-30-96 0 116,633 1,004,481 2,325,458 612,010 19,221 0 0 153,459 845,000 5,076,262 2,398,000 7,474,262 975,384 1,635,449	FYE 6-30-97 0 225,309 1,280,389 3,928,176 674,663 26,208 0 250,167 1,295,000 7,679,912 1,829,321 9,509,233 1,078,806 4,808,859	FYE 6-30-98 29,030 392,768 1,169,248 5,188,222 941,956 32,500 0 310,000 1,185,000 9,248,724 188,507 9,437,231 1,204,629 5,970,252	(decrease) Over FY 97 Working 0.00% 74.32% -8.68% 32.08% 39.62% 24.01% 0.00% 0.00% 23.92% -8.49% 20.43% -89.70% -0.76% 11.66% 24.15%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution 4000 Certificate Principal Payments Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 0 137,029 882,776 2,473,210 848,338 11,671 0 306,518 0 4,659,542 1,843,468 6,503,010 1,320,974 1,989,810 113,411	FYE 6-30-96 0 116,633 1,004,481 2,325,458 612,010 19,221 0 0 153,459 845,000 5,076,262 2,398,000 7,474,262 975,384 1,635,449 155,699	FYE 6-30-97 0 225,309 1,280,389 3,928,176 674,663 26,208 0 250,167 1,295,000 7,679,912 1,829,321 9,509,233 1,078,806 4,808,859 172,208	FYE 6-30-98 29,030 392,768 1,169,248 5,188,222 941,956 32,500 0 310,000 1,185,000 9,248,724 188,507 9,437,231 1,204,629 5,970,252 195,724	(decrease) Over FY 97 Working 0.00% 74.32% -8.68% 32.08% 39.62% 24.01% 0.00% 0.00% 23.92% -8.49% 20.43% -89.70% -0.76% 11.66% 24.15% 13.66%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution 4000 Certificate Principal Payments Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	FYE 6-30-95 0 137,029 882,776 2,473,210 848,338 11,671 0 306,518 0 4,659,542 1,843,468 6,503,010 1,320,974 1,989,810 113,411 1,178,786	FYE 6-30-96 0 116,633 1,004,481 2,325,458 612,010 19,221 0 0 153,459 845,000 5,076,262 2,398,000 7,474,262 975,384 1,635,449 155,699 1,205,416	FYE 6-30-97 0 225,309 1,280,389 3,928,176 674,663 26,208 0 250,167 1,295,000 7,679,912 1,829,321 9,509,233 1,078,806 4,808,859 172,208 1,333,229	FYE 6-30-98 29,030 392,768 1,169,248 5,188,222 941,956 32,500 0 310,000 1,185,000 9,248,724 188,507 9,437,231 1,204,629 5,970,252 195,724 1,697,313	(decrease) Over FY 97 Working 0.00% 74.32% -8.68% 32.08% 39.62% 24.01% 0.00% 0.00% 23.92% -8.49% 20.43% -89.70% -0.76% 11.66% 24.15% 13.66% 27.31%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution 4000 Certificate Principal Payments Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 0 137,029 882,776 2,473,210 848,338 11,671 0 306,518 0 4,659,542 1,843,468 6,503,010 1,320,974 1,989,810 113,411	FYE 6-30-96 0 116,633 1,004,481 2,325,458 612,010 19,221 0 0 153,459 845,000 5,076,262 2,398,000 7,474,262 975,384 1,635,449 155,699	FYE 6-30-97 0 225,309 1,280,389 3,928,176 674,663 26,208 0 250,167 1,295,000 7,679,912 1,829,321 9,509,233 1,078,806 4,808,859 172,208	FYE 6-30-98 29,030 392,768 1,169,248 5,188,222 941,956 32,500 0 310,000 1,185,000 9,248,724 188,507 9,437,231 1,204,629 5,970,252 195,724	(decrease) Over FY 97 Working 0.00% 74.32% -8.68% 32.08% 39.62% 24.01% 0.00% 0.00% 23.92% -8.49% 20.43% -89.70% -0.76% 11.66% 24.15% 13.66% 27.31% -36.96%



SUPPLEMENTAL DETAIL Hawkeye Community College

2. GENERAL FUND Restricted		Actual (A)	Actual (B)	Working (C)	Estimated (D)	% increase (decrease)
RESOURCES** RECEIPTS	Line	FYE 6-30-95	FYE 6-30-96	FYE 06-30-97	FYE 06-30-98	Over FY 97 Working
Beginning Fund Balance Non-Tax Income	1	2,100,805	0	0	0	0.00%
400-409 Student Fees 410-414 Tuition	2					0.00% 0.00%
421 State General Aid 421-424 Other State Aid	4 5	0 442,333	427,224 101,000	01.000	245,000	0.00%
430-449 Federal Aid	6	442,533 447,500	346,522	91,000 306,522	80,000 520,000	-12.09% 69.65%
450-469 Sales - Service	7	,500	010,022	000,022	020,000	0.00%
470-499 Other (Except as noted below)	8	753,500	941,875	1,113,875	1,730,000	55.31%
480 Proceeds from Sale of Certificates		4,000,000	4,000,000	4,000,000	6,000,000	50.00%
	10 11					
	12					
	13					
A d*a A. d*u n. a	14					
Audit Adjustment S/T Non-Tax Income	15 16	5,643,333	5,816,621	5.511.397	8,575,000	55.59%
Col. E Fund Balance & Non-Tax Income		7,744,138	5,816,621	5,511,397	8,575,000	55.59%
Col. F Property Tax	18				, ,	0.00%
RESOURCES	19	7,744,138	5,816,621	5,511,397	8,575,000	55.59%
REQUIREMENTS**		(A)	(B)	(C)	(D)	% increase
TIE GOTT TENTETT TO					101	
EXPENDITURES AND FUND BALANCE	Line	FYÉ	FYÉ	FYÉ	ÈΥÉ	
EXPENDITURES AND FUND BALANCE	Line					(decrease) Over FY 97
	Line	FYE	FYE	FYE	FYE	(decrease)
Expenditures		FYE	FYE	FYE	FYE 6-30-98	(decrease) Over FY 97 Working
	20 21	FYE	FYE	FYE	FYE	(decrease) Over FY 97
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE 6-30-95 250,000 530,000	FYE 6-30-96 0 346,522	FYE	FYE 6-30-98 80,000 445,000 320,000	(decrease) Over FY 97 Working 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	FYE 6-30-95 250,000	FYE 6-30-96 0	FYE 6-30-97	FYE 6-30-98 80,000 445,000	(decrease) Over FY 97 Working 0.00% 0.00% -2.59% 49.15%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	FYE 6-30-95 250,000 530,000	FYE 6-30-96 0 346,522	FYE 6-30-97 328,522	FYE 6-30-98 80,000 445,000 320,000	(decrease) Over FY 97 Working 0.00% 0.00% -2.59% 49.15% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	FYE 6-30-95 250,000 530,000 4,332,333	FYE 6-30-96 0 346,522 5,042,875	FYE 6-30-97 328,522	FYE 6-30-98 80,000 445,000 320,000	(decrease) Over FY 97 Working 0.00% 0.00% -2.59% 49.15% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	FYE 6-30-95 250,000 530,000	FYE 6-30-96 0 346,522	FYE 6-30-97 328,522	FYE 6-30-98 80,000 445,000 320,000	(decrease) Over FY 97 Working 0.00% 0.00% -2.59% 49.15% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26 27 28	FYE 6-30-95 250,000 530,000 4,332,333 433,500	FYE 6-30-96 0 346,522 5,042,875	FYE 6-30-97 328,522	FYE 6-30-98 80,000 445,000 320,000	(decrease) Over FY 97 Working 0.00% 0.00% -2.59% 49.15% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 250,000 530,000 4,332,333 433,500	FYE 6-30-96 0 346,522 5,042,875	FYE 6-30-97 328,522	FYE 6-30-98 80,000 445,000 320,000	(decrease) Over FY 97 Working 0.00% 0.00% -2.59% 49.15% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 250,000 530,000 4,332,333 433,500	FYE 6-30-96 0 346,522 5,042,875	FYE 6-30-97 328,522	FYE 6-30-98 80,000 445,000 320,000	(decrease) Over FY 97 Working 0.00% 0.00% -2.59% 49.15% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 250,000 530,000 4,332,333 433,500 97,500	FYE 6-30-96 0 346,522 5,042,875 0 427,224	FYE 6-30-97 328,522 5,182,875	FYE 6-30-98 80,000 445,000 320,000 7,730,000	(decrease) Over FY 97 Working 0.00% 0.00% -2.59% 49.15% 0.00% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 250,000 530,000 4,332,333 433,500	FYE 6-30-96 0 346,522 5,042,875	FYE 6-30-97 328,522	FYE 6-30-98 80,000 445,000 320,000	(decrease) Over FY 97 Working 0.00% 0.00% -2.59% 49.15% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 250,000 530,000 4,332,333 433,500 97,500 5,643,333 2,100,805	FYE 6-30-96 0 346,522 5,042,875 0 427,224 5,816,621 0	FYE 6-30-97 328,522 5,182,875 5,511,397 0	FYE 6-30-98 80,000 445,000 320,000 7,730,000 8,575,000 0	(decrease) Over FY 97 Working 0.00% 0.00% -2.59% 49.15% 0.00% 0.00% 0.00% 0.00% 55.59% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 250,000 530,000 4,332,333 433,500 97,500 5,643,333 2,100,805 7,744,138	FYE 6-30-96 0 346,522 5,042,875 0 427,224 5,816,621 0 5,816,621	FYE 6-30-97 328,522 5,182,875 5,511,397 0 5,511,397	FYE 6-30-98 80,000 445,000 320,000 7,730,000 8,575,000 8,575,000	(decrease) Over FY 97 Working 0.00% 0.00% -2.59% 49.15% 0.00% 0.00% 0.00% 0.00% 55.59% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 250,000 530,000 4,332,333 433,500 97,500 5,643,333 2,100,805 7,744,138 289,744	FYE 6-30-96 0 346,522 5,042,875 0 427,224 5,816,621 0 5,816,621 300,294	FYE 6-30-97 328,522 5,182,875 5,511,397 0 5,511,397 313,807	FYE 6-30-98 80,000 445,000 320,000 7,730,000 8,575,000 0 8,575,000 397,614	(decrease) Over FY 97 Working 0.00% 0.00% -2.59% 49.15% 0.00% 0.00% 0.00% 0.00% 55.59% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 250,000 530,000 4,332,333 433,500 97,500 5,643,333 2,100,805 7,744,138 289,744 2,784,207 25,705	FYE 6-30-96 0 346,522 5,042,875 0 427,224 5,816,621 0 5,816,621 300,294 3,034,786 24,650	5,511,397 0 5,511,397 313,807 3,186,525 23,145	80,000 445,000 320,000 7,730,000 8,575,000 397,614 3,106,524 112,374	(decrease) Over FY 97 Working 0.00% 0.00% -2.59% 49.15% 0.00% 0.00% 0.00% 0.00% 55.59% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 250,000 530,000 4,332,333 433,500 97,500 5,643,333 2,100,805 7,744,138 289,744 2,784,207 25,705 2,508,572	FYE 6-30-96 0 346,522 5,042,875 0 427,224 5,816,621 0 5,816,621 300,294 3,034,786 24,650 2,446,886	5,511,397 0 5,511,397 313,807 3,186,525 23,145 1,987,919	80,000 445,000 320,000 7,730,000 8,575,000 397,614 3,106,524 112,374 4,726,054	(decrease) Over FY 97 Working 0.00% 0.00% -2.59% 49.15% 0.00% 0.00% 0.00% 0.00% 55.59% 0.00% 55.59% 26.71% -2.51% 385.52% 137.74%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	FYE 6-30-95 250,000 530,000 4,332,333 433,500 97,500 5,643,333 2,100,805 7,744,138 289,744 2,784,207 25,705	FYE 6-30-96 0 346,522 5,042,875 0 427,224 5,816,621 0 5,816,621 300,294 3,034,786 24,650	5,511,397 0 5,511,397 313,807 3,186,525 23,145	80,000 445,000 320,000 7,730,000 8,575,000 397,614 3,106,524 112,374	(decrease) Over FY 97 Working 0.00% 0.00% -2.59% 49.15% 0.00% 0.00% 0.00% 0.00% 55.59% 0.00% 55.59% 26.71% -2.51% 385.52%



SUPPLEMENTAL DETAIL Eastern lowa Community College District

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2. GENERAL FUND Restricted		Actual	Actual	Working	Estimated	% increase
		(A)	(B)	(C) Š	(D)	(decrease)
RESOURCES**		FYE	FΥÉ	FΥÉ	ÈΥÉ	Over FY 97
RECEIPTS	Line	6-30-95	6-30-96	06-30-97	06-30-98	Working
Beginning Fund Balance	1	1,635,301	1,719,395	1,738,787	1,768,991	1.74%
Non-Tax Income			. ,		.,,	,0
400-409 Student Fees	2	5,537	414	17,500	8,283	-52.67%
410-414 Tuition	3	301,941	161,125	166,810	78,955	-52.67%
421 State General Aid	4	´ 0	0	0	0	0.00%
421-424 Other State Aid	5	104,205	218,465	99,700	281,387	182.23%
430-449 Federal Aid	6	993,903	1,086,952	778,229	624,413	-19.76%
450-469 Sales - Service	7	407,238	519,562	10,000	124,418	
470-499 Other	8	3,028,344	3,994,895	5,502,600	4,862,635	-11.63%
480 Proceeds from Sale of Certificates		0,020,011	0,001,000	2,250,000	3,000,000	
	10			2,230,000	3,000,000	33.33 /6
	11					
	12					
	13					
	14					
Prior year adjustment	15					
S/T Non-Tax Income	16	4,841,168	5,981,413	0 004 000	9 000 001	4 700/
Col. E Fund Balance & Non-Tax Income		6,476,469	7,700,808	8,824,839	8,980,091	1.76%
Col. F Property Tax	18			10,563,626	10,749,082	1.76%
RESOURCES	19	823,354	823,233	831,009	1,389,846	67.25%
***************************************	19 ******	7,299,823	8,524,041	11,394,635	12,138,928	6.53%
REQUIREMENTS**		(A)	(D)	(C)	(D)	0/ :
	Lino	(A)	(B)	(C)	(D)	% increase
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
	Line					(decrease) Over FY 97
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
EXPENDITURES AND FUND BALANCE Expenditures		FYE 6-30-95	FYE 6-30-96	FYE 6-30-97	FYE 6-30-98	(decrease) Over FY 97 Working
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences	20	FYE 6-30-95 59,686	FYE 6-30-96 0	FYE 6-30-97	FYE 6-30-98 0	(decrease) Over FY 97 Working 0.00%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	FYE 6-30-95 59,686 852,143	FYE 6-30-96 0 1,098,137	FYE 6-30-97 0 617,810	FYE 6-30-98 0 1,068,298	(decrease) Over FY 97 Working 0.00% 72.92%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE 6-30-95 59,686 852,143 327,169	FYE 6-30-96 0 1,098,137 189,967	FYE 6-30-97 0 617,810 218,401	FYE 6-30-98 0 1,068,298 265,832	(decrease) Over FY 97 Working 0.00% 72.92% 21.72%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	FYE 6-30-95 59,686 852,143 327,169 3,503,254	FYE 6-30-96 0 1,098,137 189,967 4,726,517	FYE 6-30-97 0 617,810 218,401 8,339,044	FYE 6-30-98 0 1,068,298 265,832 8,457,109	(decrease) Over FY 97 Working 0.00% 72.92% 21.72% 1.42%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	FYE 6-30-95 59,686 852,143 327,169 3,503,254 103,956	FYE 6-30-96 0 1,098,137 189,967 4,726,517 114,780	FYE 6-30-97 0 617,810 218,401 8,339,044 32,389	FYE 6-30-98 0 1,068,298 265,832 8,457,109 92,600	(decrease) Over FY 97 Working 0.00% 72.92% 21.72% 1.42% 185.90%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	59,686 852,143 327,169 3,503,254 103,956	FYE 6-30-96 0 1,098,137 189,967 4,726,517 114,780 4,400	FYE 6-30-97 0 617,810 218,401 8,339,044 32,389 0	FYE 6-30-98 0 1,068,298 265,832 8,457,109 92,600 3,600	(decrease) Over FY 97 Working 0.00% 72.92% 21.72% 1.42% 185.90% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26	59,686 852,143 327,169 3,503,254 103,956 0	FYE 6-30-96 0 1,098,137 189,967 4,726,517 114,780 4,400 0	FYE 6-30-97 0 617,810 218,401 8,339,044 32,389 0	FYE 6-30-98 0 1,068,298 265,832 8,457,109 92,600 3,600 0	(decrease) Over FY 97 Working 0.00% 72.92% 21.72% 1.42% 185.90% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	59,686 852,143 327,169 3,503,254 103,956 0 0 381,476	FYE 6-30-96 0 1,098,137 189,967 4,726,517 114,780 4,400 0 422,602	FYE 6-30-97 0 617,810 218,401 8,339,044 32,389 0 0 400,000	FYE 6-30-98 0 1,068,298 265,832 8,457,109 92,600 3,600 0 435,000	(decrease) Over FY 97 Working 0.00% 72.92% 21.72% 1.42% 185.90% 0.00% 0.00% 8.75%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26 27 28	59,686 852,143 327,169 3,503,254 103,956 0	FYE 6-30-96 0 1,098,137 189,967 4,726,517 114,780 4,400 0	FYE 6-30-97 0 617,810 218,401 8,339,044 32,389 0	FYE 6-30-98 0 1,068,298 265,832 8,457,109 92,600 3,600 0	(decrease) Over FY 97 Working 0.00% 72.92% 21.72% 1.42% 185.90% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	59,686 852,143 327,169 3,503,254 103,956 0 0 381,476	FYE 6-30-96 0 1,098,137 189,967 4,726,517 114,780 4,400 0 422,602	FYE 6-30-97 0 617,810 218,401 8,339,044 32,389 0 0 400,000	FYE 6-30-98 0 1,068,298 265,832 8,457,109 92,600 3,600 0 435,000	(decrease) Over FY 97 Working 0.00% 72.92% 21.72% 1.42% 185.90% 0.00% 0.00% 8.75%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28	59,686 852,143 327,169 3,503,254 103,956 0 0 381,476	FYE 6-30-96 0 1,098,137 189,967 4,726,517 114,780 4,400 0 422,602	FYE 6-30-97 0 617,810 218,401 8,339,044 32,389 0 0 400,000	FYE 6-30-98 0 1,068,298 265,832 8,457,109 92,600 3,600 0 435,000	(decrease) Over FY 97 Working 0.00% 72.92% 21.72% 1.42% 185.90% 0.00% 0.00% 8.75%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 59,686 852,143 327,169 3,503,254 103,956 0 0 381,476 352,744	FYE 6-30-96 0 1,098,137 189,967 4,726,517 114,780 4,400 0 422,602 228,851	FYE 6-30-97 0 617,810 218,401 8,339,044 32,389 0 0 400,000 18,000	FYE 6-30-98 0 1,068,298 265,832 8,457,109 92,600 3,600 0 435,000	(decrease) Over FY 97 Working 0.00% 72.92% 21.72% 1.42% 185.90% 0.00% 0.00% 8.75% 177.78%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	FYE 6-30-95 59,686 852,143 327,169 3,503,254 103,956 0 0 381,476 352,744	FYE 6-30-96 0 1,098,137 189,967 4,726,517 114,780 4,400 0 422,602 228,851	FYE 6-30-97 0 617,810 218,401 8,339,044 32,389 0 400,000 18,000	FYE 6-30-98 0 1,068,298 265,832 8,457,109 92,600 3,600 0 435,000 50,000	(decrease) Over FY 97 Working 0.00% 72.92% 21.72% 1.42% 185.90% 0.00% 0.00% 8.75% 177.78%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 59,686 852,143 327,169 3,503,254 103,956 0 0 381,476 352,744	FYE 6-30-96 0 1,098,137 189,967 4,726,517 114,780 4,400 0 422,602 228,851	FYE 6-30-97 0 617,810 218,401 8,339,044 32,389 0 0 400,000 18,000	FYE 6-30-98 0 1,068,298 265,832 8,457,109 92,600 3,600 0 435,000	(decrease) Over FY 97 Working 0.00% 72.92% 21.72% 1.42% 185.90% 0.00% 0.00% 8.75% 177.78%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 59,686 852,143 327,169 3,503,254 103,956 0 0 381,476 352,744 5,580,428 1,719,395	FYE 6-30-96 0 1,098,137 189,967 4,726,517 114,780 4,400 0 422,602 228,851	FYE 6-30-97 0 617,810 218,401 8,339,044 32,389 0 400,000 18,000	FYE 6-30-98 0 1,068,298 265,832 8,457,109 92,600 3,600 0 435,000 50,000	(decrease) Over FY 97 Working 0.00% 72.92% 21.72% 1.42% 185.90% 0.00% 0.00% 8.75% 177.78% 7.76% -0.14%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 59,686 852,143 327,169 3,503,254 103,956 0 0 381,476 352,744 5,580,428 1,719,395 7,299,823	FYE 6-30-96 0 1,098,137 189,967 4,726,517 114,780 4,400 0 422,602 228,851 6,785,254 1,738,787 8,524,041	FYE 6-30-97 0 617,810 218,401 8,339,044 32,389 0 400,000 18,000 9,625,644 1,768,991	FYE 6-30-98 0 1,068,298 265,832 8,457,109 92,600 3,600 0 435,000 50,000	(decrease) Over FY 97 Working 0.00% 72.92% 21.72% 1.42% 185.90% 0.00% 0.00% 8.75% 177.78% 7.76% -0.14% 6.53%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 59,686 852,143 327,169 3,503,254 103,956 0 0 381,476 352,744 5,580,428 1,719,395 7,299,823 1,202,063	FYE 6-30-96 0 1,098,137 189,967 4,726,517 114,780 4,400 0 422,602 228,851 6,785,254 1,738,787 8,524,041 1,181,634	FYE 6-30-97 0 617,810 218,401 8,339,044 32,389 0 400,000 18,000 9,625,644 1,768,991 11,394,635 1,676,280	FYE 6-30-98 0 1,068,298 265,832 8,457,109 92,600 3,600 0 435,000 50,000 10,372,439 1,766,489 12,138,928 1,803,663	(decrease) Over FY 97 Working 0.00% 72.92% 21.72% 1.42% 185.90% 0.00% 0.00% 8.75% 177.78% 7.76% -0.14% 6.53% 7.60%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 59,686 852,143 327,169 3,503,254 103,956 0 0 381,476 352,744 5,580,428 1,719,395 7,299,823 1,202,063 2,156,120	FYE 6-30-96 0 1,098,137 189,967 4,726,517 114,780 4,400 0 422,602 228,851 6,785,254 1,738,787 8,524,041 1,181,634 3,874,889	FYE 6-30-97 0 617,810 218,401 8,339,044 32,389 0 400,000 18,000 18,000 9,625,644 1,768,991 11,394,635 1,676,280 5,496,965	FYE 6-30-98 0 1,068,298 265,832 8,457,109 92,600 3,600 0 435,000 50,000 10,372,439 1,766,489 12,138,928 1,803,663 5,719,694	(decrease) Over FY 97 Working 0.00% 72.92% 21.72% 1.42% 185.90% 0.00% 0.00% 8.75% 177.78% 7.76% -0.14% 6.53% 7.60% 4.05%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 59,686 852,143 327,169 3,503,254 103,956 0 0 381,476 352,744 5,580,428 1,719,395 7,299,823 1,202,063 2,156,120 201,214	FYE 6-30-96 0 1,098,137 189,967 4,726,517 114,780 4,400 0 422,602 228,851 6,785,254 1,738,787 8,524,041 1,181,634 3,874,889 230,921	FYE 6-30-97 0 617,810 218,401 8,339,044 32,389 0 400,000 18,000 9,625,644 1,768,991 11,394,635 1,676,280 5,496,965 327,587	FYE 6-30-98 0 1,068,298 265,832 8,457,109 92,600 3,600 0 435,000 50,000 10,372,439 1,766,489 12,138,928 1,803,663 5,719,694 353,003	(decrease) Over FY 97 Working 0.00% 72.92% 21.72% 1.42% 185.90% 0.00% 0.00% 8.75% 177.78% 7.76% -0.14% 6.53% 7.60% 4.05% 7.76%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 59,686 852,143 327,169 3,503,254 103,956 0 0 381,476 352,744 5,580,428 1,719,395 7,299,823 1,202,063 2,156,120 201,214 1,729,700	FYE 6-30-96 0 1,098,137 189,967 4,726,517 114,780 4,400 0 422,602 228,851 6,785,254 1,738,787 8,524,041 1,181,634 3,874,889 230,921 1,179,217	FYE 6-30-97 0 617,810 218,401 8,339,044 32,389 0 400,000 18,000 18,000 9,625,644 1,768,991 11,394,635 1,676,280 5,496,965	FYE 6-30-98 0 1,068,298 265,832 8,457,109 92,600 3,600 0 435,000 50,000 10,372,439 1,766,489 12,138,928 1,803,663 5,719,694 353,003 1,802,638	(decrease) Over FY 97 Working 0.00% 72.92% 21.72% 1.42% 185.90% 0.00% 0.00% 8.75% 177.78% 7.76% -0.14% 6.53% 7.60% 4.05% 7.76% 7.76%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current Capital	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	59,686 852,143 327,169 3,503,254 103,956 0 0 381,476 352,744 5,580,428 1,719,395 7,299,823 1,202,063 2,156,120 201,214 1,729,700 291,331	FYE 6-30-96 0 1,098,137 189,967 4,726,517 114,780 4,400 0 422,602 228,851 6,785,254 1,738,787 8,524,041 1,181,634 3,874,889 230,921 1,179,217 318,593	FYE 6-30-97 0 617,810 218,401 8,339,044 32,389 0 400,000 18,000 9,625,644 1,768,991 11,394,635 1,676,280 5,496,965 327,587 1,672,852 451,960	FYE 6-30-98 0 1,068,298 265,832 8,457,109 92,600 3,600 0 435,000 50,000 10,372,439 1,766,489 12,138,928 1,803,663 5,719,694 353,003	(decrease) Over FY 97 Working 0.00% 72.92% 21.72% 1.42% 185.90% 0.00% 0.00% 8.75% 177.78% 7.76% -0.14% 6.53% 7.60% 4.05% 7.76% 7.76%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 59,686 852,143 327,169 3,503,254 103,956 0 0 381,476 352,744 5,580,428 1,719,395 7,299,823 1,202,063 2,156,120 201,214 1,729,700	FYE 6-30-96 0 1,098,137 189,967 4,726,517 114,780 4,400 0 422,602 228,851 6,785,254 1,738,787 8,524,041 1,181,634 3,874,889 230,921 1,179,217	FYE 6-30-97 0 617,810 218,401 8,339,044 32,389 0 400,000 18,000 18,000 9,625,644 1,768,991 11,394,635 1,676,280 5,496,965 327,587 1,672,852	FYE 6-30-98 0 1,068,298 265,832 8,457,109 92,600 3,600 0 435,000 50,000 10,372,439 1,766,489 12,138,928 1,803,663 5,719,694 353,003 1,802,638	(decrease) Over FY 97 Working 0.00% 72.92% 21.72% 1.42% 185.90% 0.00% 0.00% 8.75% 177.78% 7.76% -0.14% 6.53% 7.60% 4.05% 7.76% 53.43%



SUPPLEMENTAL DETAIL Kirkwood Community College

2. GENERAL FUND Restricted		Actual (A)	· Actual (B)	Working (C)	Estimated (D)	% increase (decrease)
RESOURCES**		FYE	FYE	FYE	FYE	Over FY 97
RECEIPTS	Line	6-30-95	6-30-96	06-30-97	06-30-98	Working
Beginning Fund Balance Non-Tax Income	. 1	(3,142,051)	(2,916,344)	(2,926,207)	(2,792,385)	-4.57%
400-409 Student Fees	2	0	0	. 0	0	0.00%
410-414 Tuition	3	601,040	869,321	676,596	676,596	0.00%
421 State General Aid	4	0	0	0	0	0.00%
421-424 State Aid	5	251,050	380,018	590,964	590,964	0.00%
430-449 Federal Aid	6	1,331,658	1,488,377	1,854,138	1,854,138	0.00%
450-469 Sales - Service	7	843,282	534,984	0	0	0.00%
470-499 Other (Except as noted below)	8	7,165,726	6,086,293	5,290,301	5,679,453	7.36%
480 Proceeds from Sale of Certificates	9	0	0	4,446,426	3,894,742	-12.41%
•	10					
	11					
	12					
	13					
	14					
Audit Adjustment	15		30,113		•	
S/T Non-Tax Income	16	10,192,756	9,389,106	12,858,425	12,695,893	-1.26%
Col. E Fund Balance & Non-Tax Income		7,050,705	6,472,762	9,932,218	9,903,508	-0.29%
Col. F Property Tax	18	1,269,792	1,948,391	2,007,296	2,187,079	8.96%
RESOURCES	19	8,320,497	8,421,153	11,939,514	12,090,587	1.27%
**********	******	**********	********	******	******	*****
REQUIREMENTS**		(C)				% increase
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
EXPENDITURES AND FUND BALANCE	Line	FYE 6-30-95	FYE 6-30-96	FYE 6-30-97	6-30-98	Over FY 97
	Line					
Expenditures		6-30-95	6-30-96	6-30-97	6-30-98	Over FY 97 Working
Expenditures 1000 Liberal Arts & Sciences	20	6-30-95 57,613	6-30-96 37,729	6-30-97 48,982	6-30-98 49,483	Over FY 97 Working 1.02%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	6-30-95 57,613 655,743	6-30-96 37,729 1,359,509	6-30-97 48,982 1,765,005	6-30-98 49,483 1,783,047	Over FY 97 Working 1.02% 1.02%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	6-30-95 57,613 655,743 1,044,372	37,729 1,359,509 1,242,055	6-30-97 48,982 1,765,005 1,612,519	6-30-98 49,483 1,783,047 1,629,002	Over FY 97 Working 1.02% 1.02% 1.02%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	57,613 655,743 1,044,372 8,049,681	37,729 1,359,509 1,242,055 6,834,612	48,982 1,765,005 1,612,519 8,873,149	49,483 1,783,047 1,629,002 8,963,848	Over FY 97 Working 1.02% 1.02% 1.02% 1.02%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	57,613 655,743 1,044,372 8,049,681 655,826	37,729 1,359,509 1,242,055 6,834,612 989,642	48,982 1,765,005 1,612,519 8,873,149 1,284,819	49,483 1,783,047 1,629,002 8,963,848 1,297,952	Over FY 97 Working 1.02% 1.02% 1.02% 1.02% 1.02%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	57,613 655,743 1,044,372 8,049,681 655,826 589,549	37,729 1,359,509 1,242,055 6,834,612 989,642 346,046	48,982 1,765,005 1,612,519 8,873,149 1,284,819 449,260	49,483 1,783,047 1,629,002 8,963,848 1,297,952 453,852	Over FY 97 Working 1.02% 1.02% 1.02% 1.02% 1.02% 1.02%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26	57,613 655,743 1,044,372 8,049,681 655,826 589,549 143,308	37,729 1,359,509 1,242,055 6,834,612 989,642 346,046 144,743	48,982 1,765,005 1,612,519 8,873,149 1,284,819 449,260 187,915	49,483 1,783,047 1,629,002 8,963,848 1,297,952 453,852 189,836	Over FY 97 Working 1.02% 1.02% 1.02% 1.02% 1.02% 1.02%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	57,613 655,743 1,044,372 8,049,681 655,826 589,549 143,308 0	37,729 1,359,509 1,242,055 6,834,612 989,642 346,046 144,743 0	48,982 1,765,005 1,612,519 8,873,149 1,284,819 449,260 187,915 0	49,483 1,783,047 1,629,002 8,963,848 1,297,952 453,852 189,836 0	Over FY 97 Working 1.02% 1.02% 1.02% 1.02% 1.02% 1.02% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26 27 28	57,613 655,743 1,044,372 8,049,681 655,826 589,549 143,308	37,729 1,359,509 1,242,055 6,834,612 989,642 346,046 144,743	48,982 1,765,005 1,612,519 8,873,149 1,284,819 449,260 187,915	49,483 1,783,047 1,629,002 8,963,848 1,297,952 453,852 189,836	Over FY 97 Working 1.02% 1.02% 1.02% 1.02% 1.02% 1.02%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	57,613 655,743 1,044,372 8,049,681 655,826 589,549 143,308 0	37,729 1,359,509 1,242,055 6,834,612 989,642 346,046 144,743 0	48,982 1,765,005 1,612,519 8,873,149 1,284,819 449,260 187,915 0	49,483 1,783,047 1,629,002 8,963,848 1,297,952 453,852 189,836 0	Over FY 97 Working 1.02% 1.02% 1.02% 1.02% 1.02% 1.02% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29	57,613 655,743 1,044,372 8,049,681 655,826 589,549 143,308 0 40,737	37,729 1,359,509 1,242,055 6,834,612 989,642 346,046 144,743 0 393,024	48,982 1,765,005 1,612,519 8,873,149 1,284,819 449,260 187,915 0 510,250	49,483 1,783,047 1,629,002 8,963,848 1,297,952 453,852 189,836 0 515,466	Over FY 97 Working 1.02% 1.02% 1.02% 1.02% 1.02% 1.02% 0.00% 1.02%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Adjustment-Correction to Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31	6-30-95 57,613 655,743 1,044,372 8,049,681 655,826 589,549 143,308 0 40,737	37,729 1,359,509 1,242,055 6,834,612 989,642 346,046 144,743 0 393,024	48,982 1,765,005 1,612,519 8,873,149 1,284,819 449,260 187,915 0 510,250	49,483 1,783,047 1,629,002 8,963,848 1,297,952 453,852 189,836 0 515,466	Over FY 97 Working 1.02% 1.02% 1.02% 1.02% 1.02% 1.02% 0.00% 1.02%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Adjustment-Correction to Fund Balance Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	57,613 655,743 1,044,372 8,049,681 655,826 589,549 143,308 0 40,737	37,729 1,359,509 1,242,055 6,834,612 989,642 346,046 144,743 0 393,024	48,982 1,765,005 1,612,519 8,873,149 1,284,819 449,260 187,915 0 510,250	49,483 1,783,047 1,629,002 8,963,848 1,297,952 453,852 189,836 0 515,466	Over FY 97 Working 1.02% 1.02% 1.02% 1.02% 1.02% 1.02% 0.00% 1.02%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Adjustment-Correction to Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31	6-30-95 57,613 655,743 1,044,372 8,049,681 655,826 589,549 143,308 0 40,737	37,729 1,359,509 1,242,055 6,834,612 989,642 346,046 144,743 0 393,024	48,982 1,765,005 1,612,519 8,873,149 1,284,819 449,260 187,915 0 510,250	49,483 1,783,047 1,629,002 8,963,848 1,297,952 453,852 189,836 0 515,466	Over FY 97 Working 1.02% 1.02% 1.02% 1.02% 1.02% 1.02% 0.00% 1.02%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Adjustment-Correction to Fund Balance Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	57,613 655,743 1,044,372 8,049,681 655,826 589,549 143,308 0 40,737	37,729 1,359,509 1,242,055 6,834,612 989,642 346,046 144,743 0 393,024 0 11,347,360 (2,926,207)	48,982 1,765,005 1,612,519 8,873,149 1,284,819 449,260 187,915 0 510,250 0 14,731,899 (2,792,385)	49,483 1,783,047 1,629,002 8,963,848 1,297,952 453,852 189,836 0 515,466	Over FY 97 Working 1.02% 1.02% 1.02% 1.02% 1.02% 1.02% 1.02% 0.00% 1.02%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Adjustment-Correction to Fund Balance Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	57,613 655,743 1,044,372 8,049,681 655,826 589,549 143,308 0 40,737	37,729 1,359,509 1,242,055 6,834,612 989,642 346,046 144,743 0 393,024 0 11,347,360 (2,926,207) 8,421,153	48,982 1,765,005 1,612,519 8,873,149 1,284,819 449,260 187,915 0 510,250 0 14,731,899 (2,792,385)	49,483 1,783,047 1,629,002 8,963,848 1,297,952 453,852 189,836 0 515,466 0 14,882,486 (2,791,899	Over FY 97 Working 1.02% 1.02% 1.02% 1.02% 1.02% 1.02% 1.02% 0.00% 1.02% 1.02% 1.02%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Adjustment-Correction to Fund Balance Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	57,613 655,743 1,044,372 8,049,681 655,826 589,549 143,308 0 40,737 12 11,236,841 (2,916,344) 8,320,497 1,579,811	37,729 1,359,509 1,242,055 6,834,612 989,642 346,046 144,743 0 393,024 0 11,347,360 (2,926,207) 8,421,153 1,700,795	48,982 1,765,005 1,612,519 8,873,149 1,284,819 449,260 187,915 0 510,250 0 14,731,899 (2,792,385) 11,939,514 2,142,447	49,483 1,783,047 1,629,002 8,963,848 1,297,952 453,852 189,836 0 515,466 0 14,882,486 (2,791,899 12,090,587 2,636,142	Over FY 97 Working 1.02% 1.02% 1.02% 1.02% 1.02% 1.02% 1.02% 0.00% 1.02% 1.02% 1.02% 23.04%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Adjustment-Correction to Fund Balance Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	57,613 655,743 1,044,372 8,049,681 655,826 589,549 143,308 0 40,737 12 11,236,841 (2,916,344) 8,320,497 1,579,811 5,004,830	6-30-96 37,729 1,359,509 1,242,055 6,834,612 989,642 346,046 144,743 0 393,024 0 11,347,360 (2,926,207) 8,421,153 1,700,795 4,914,067	48,982 1,765,005 1,612,519 8,873,149 1,284,819 449,260 187,915 0 510,250 0 14,731,899 (2,792,385) 11,939,514 2,142,447 7,457,056	49,483 1,783,047 1,629,002 8,963,848 1,297,952 453,852 189,836 0 515,466 0 14,882,486 (2,791,899) 12,090,587 2,636,142 7,248,354	Over FY 97 Working 1.02% 1.02% 1.02% 1.02% 1.02% 1.02% 1.02% 0.00% 1.02% 1.02% 1.02% 23.04% -2.80%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Adjustment-Correction to Fund Balance Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	57,613 655,743 1,044,372 8,049,681 655,826 589,549 143,308 0 40,737 12 11,236,841 (2,916,344) 8,320,497 1,579,811 5,004,830 480,071	6-30-96 37,729 1,359,509 1,242,055 6,834,612 989,642 346,046 144,743 0 393,024 0 11,347,360 (2,926,207) 8,421,153 1,700,795 4,914,067 580,054	6-30-97 48,982 1,765,005 1,612,519 8,873,149 1,284,819 449,260 187,915 0 510,250 0 14,731,899 (2,792,385) 11,939,514 2,142,447 7,457,056 482,929	49,483 1,783,047 1,629,002 8,963,848 1,297,952 453,852 189,836 0 515,466 0 14,882,486 (2,791,899 12,090,587 2,636,142 7,248,354 482,929	Over FY 97 Working 1.02% 1.02% 1.02% 1.02% 1.02% 1.02% 1.02% 0.00% 1.02% 1.02% 1.02% 0.00% 1.02%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Adjustment-Correction to Fund Balance Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	57,613 655,743 1,044,372 8,049,681 655,826 589,549 143,308 0 40,737 12 11,236,841 (2,916,344) 8,320,497 1,579,811 5,004,830 480,071 3,662,378	37,729 1,359,509 1,242,055 6,834,612 989,642 346,046 144,743 0 393,024 0 11,347,360 (2,926,207) 8,421,153 1,700,795 4,914,067 580,054 2,620,806	48,982 1,765,005 1,612,519 8,873,149 1,284,819 449,260 187,915 0 510,250 0 14,731,899 (2,792,385) 11,939,514 2,142,447 7,457,056 482,929 3,524,819	49,483 1,783,047 1,629,002 8,963,848 1,297,952 453,852 189,836 0 515,466 0 14,882,486 (2,791,899) 12,090,587 2,636,142 7,248,354 482,929 3,311,704	Over FY 97 Working 1.02% 1.02% 1.02% 1.02% 1.02% 1.02% 1.02% 0.00% 1.02% 1.02% 1.02% 0.00% 1.02%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Adjustment-Correction to Fund Balance Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	57,613 655,743 1,044,372 8,049,681 655,826 589,549 143,308 0 40,737 12 11,236,841 (2,916,344) 8,320,497 1,579,811 5,004,830 480,071	6-30-96 37,729 1,359,509 1,242,055 6,834,612 989,642 346,046 144,743 0 393,024 0 11,347,360 (2,926,207) 8,421,153 1,700,795 4,914,067 580,054	6-30-97 48,982 1,765,005 1,612,519 8,873,149 1,284,819 449,260 187,915 0 510,250 0 14,731,899 (2,792,385) 11,939,514 2,142,447 7,457,056 482,929	49,483 1,783,047 1,629,002 8,963,848 1,297,952 453,852 189,836 0 515,466 0 14,882,486 (2,791,899 12,090,587 2,636,142 7,248,354 482,929	Over FY 97 Working 1.02% 1.02% 1.02% 1.02% 1.02% 1.02% 1.02% 0.00% 1.02% 1.02% 1.02% 0.00% -0.02%



SUPPLEMENTAL DETAIL Des Moines Area Community College

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2. GENERAL FUND Restricted		Actual	Actual	Working	Estimated	% increase
DECOLIDATE**		(A)	(B)	(C)	(D)	(decrease)
RESOURCES**		FYE	FYE	FYE	FYE	Over FY 97
RECEIPTS	Line	6-30-95	6-30-96	06-30-97	06-30-98	Working
Beginning Fund Balance	1	426,101	854,650	1,614,242	1,614,242	0.00%
Non-Tax Income		·	,	. ,	.,,	
400-409 Student Fees	2	252,345	152,344	294,270	405,600	37.83%
410-414 Tuition	3	870,836	831,528	785,133	1,147,443	46.15%
421 State General Aid	4	0	0	0	0	0.00%
421-424 Other State Aid	5	1,465,893	1,350,338	1,633,052	2,080,941	27.43%
430-449 Federal Aid	6	1,900,501	2,109,807	2,500,761	2,565,492	2.59%
450-469 Sales - Service	7	1,577	2,103,007	2,300,701	2,505,492	0.00%
470-499 Other (Except as noted below)	8	1,968,547	1,798,561	2,259,851	3,176,416	
480 Proceeds from Sale of Certificates						40.56%
487 Incremental Prop Taxes	10	4,628,369	4,828,608	10,641,645	12,051,175	13.25%
		0	0	0	0	0.00%
488 State Withholding Tax	11	0	0	0	0	0.00%
	12					
	13					
5 .	14					
Prior year adjustment	15		(49,578)			
S/T Non-Tax Income	16	11,088,068	11,021,608	18,114,712	21,427,067	18.29%
Col. E Fund Balance & Non-Tax Income		11,514,169	11,876,258	19,728,954	23,041,309	16.79%
Col. F Property Tax	18	819,426	761,279	1,232,091	944,151	-23.37%
RESOURCES	19	12,333,595	12,637,537	20,961,045	23,985,460	14.43%
************	******	******	******	******	******	******
REQUIREMENTS**		(A)	(B)	(C)	(D)	% increase
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
	Line					(decrease) Over FY 97
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
EXPENDITURES AND FUND BALANCE Expenditures		FYE	FYE	FYE	FYE	(decrease) Over FY 97
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences	20	FYE 6-30-95 0	FYE 6-30-96 0	FYE 6-30-97	FYE 6-30-98 0	(decrease) Over FY 97
EXPENDITURES AND FUND BALANCE Expenditures		FYE 6-30-95	FYE 6-30-96 0 1,713,546	FYE 6-30-97	FYE 6-30-98	(decrease) Over FY 97 Working
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences	20	FYE 6-30-95 0	FYE 6-30-96 0	FYE 6-30-97	FYE 6-30-98 0	(decrease) Over FY 97 Working 0.00%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	FYE 6-30-95 0 1,198,002	FYE 6-30-96 0 1,713,546	FYE 6-30-97 0 2,335,081	FYE 6-30-98 0 2,615,691	(decrease) Over FY 97 Working 0.00% 12.02%
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE 6-30-95 0 1,198,002 2,083,554	FYE 6-30-96 0 1,713,546 927,279	FYE 6-30-97 0 2,335,081 2,601,663	FYE 6-30-98 0 2,615,691 2,901,261	(decrease) Over FY 97 Working 0.00% 12.02% 11.52%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	FYE 6-30-95 0 1,198,002 2,083,554 4,589,107	FYE 6-30-96 0 1,713,546 927,279 4,794,270	FYE 6-30-97 0 2,335,081 2,601,663 10,334,863	FYE 6-30-98 0 2,615,691 2,901,261 12,913,853 0	(decrease) Over FY 97 Working 0.00% 12.02% 11.52% 24.95% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24	FYE 6-30-95 0 1,198,002 2,083,554 4,589,107 0	FYE 6-30-96 0 1,713,546 927,279 4,794,270 0	FYE 6-30-97 0 2,335,081 2,601,663 10,334,863 0	FYE 6-30-98 0 2,615,691 2,901,261 12,913,853 0 1,289,208	(decrease) Over FY 97 Working 0.00% 12.02% 11.52% 24.95% 0.00% -7.71%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26	FYE 6-30-95 0 1,198,002 2,083,554 4,589,107 0 590,305 0	FYE 6-30-96 0 1,713,546 927,279 4,794,270 0 748,193 65,206	FYE 6-30-97 0 2,335,081 2,601,663 10,334,863 0 1,396,840 128,750	FYE 6-30-98 0 2,615,691 2,901,261 12,913,853 0 1,289,208 29,954	(decrease) Over FY 97 Working 0.00% 12.02% 11.52% 24.95% 0.00% -7.71% -76.73%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	FYE 6-30-95 0 1,198,002 2,083,554 4,589,107 0 590,305 0 1,350,992	FYE 6-30-96 0 1,713,546 927,279 4,794,270 0 748,193 65,206 885,675	FYE 6-30-97 0 2,335,081 2,601,663 10,334,863 0 1,396,840 128,750 744,250	FYE 6-30-98 0 2,615,691 2,901,261 12,913,853 0 1,289,208 29,954 390,000	(decrease) Over FY 97 Working 0.00% 12.02% 11.52% 24.95% 0.00% -7.71% -76.73% -47.60%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26 27 28	FYE 6-30-95 0 1,198,002 2,083,554 4,589,107 0 590,305 0	FYE 6-30-96 0 1,713,546 927,279 4,794,270 0 748,193 65,206	FYE 6-30-97 0 2,335,081 2,601,663 10,334,863 0 1,396,840 128,750	FYE 6-30-98 0 2,615,691 2,901,261 12,913,853 0 1,289,208 29,954	(decrease) Over FY 97 Working 0.00% 12.02% 11.52% 24.95% 0.00% -7.71% -76.73%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 0 1,198,002 2,083,554 4,589,107 0 590,305 0 1,350,992	FYE 6-30-96 0 1,713,546 927,279 4,794,270 0 748,193 65,206 885,675	FYE 6-30-97 0 2,335,081 2,601,663 10,334,863 0 1,396,840 128,750 744,250	FYE 6-30-98 0 2,615,691 2,901,261 12,913,853 0 1,289,208 29,954 390,000	(decrease) Over FY 97 Working 0.00% 12.02% 11.52% 24.95% 0.00% -7.71% -76.73% -47.60%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30	FYE 6-30-95 0 1,198,002 2,083,554 4,589,107 0 590,305 0 1,350,992	FYE 6-30-96 0 1,713,546 927,279 4,794,270 0 748,193 65,206 885,675	FYE 6-30-97 0 2,335,081 2,601,663 10,334,863 0 1,396,840 128,750 744,250	FYE 6-30-98 0 2,615,691 2,901,261 12,913,853 0 1,289,208 29,954 390,000	(decrease) Over FY 97 Working 0.00% 12.02% 11.52% 24.95% 0.00% -7.71% -76.73% -47.60%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 0 1,198,002 2,083,554 4,589,107 0 590,305 0 1,350,992 1,666,985	FYE 6-30-96 0 1,713,546 927,279 4,794,270 0 748,193 65,206 885,675 1,889,126	FYE 6-30-97 0 2,335,081 2,601,663 10,334,863 0 1,396,840 128,750 744,250 1,805,356	FYE 6-30-98 0 2,615,691 2,901,261 12,913,853 0 1,289,208 29,954 390,000 1,795,058	(decrease) Over FY 97 Working 0.00% 12.02% 11.52% 24.95% 0.00% -7.71% -76.73% -47.60% -0.57%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	FYE 6-30-95 0 1,198,002 2,083,554 4,589,107 0 590,305 0 1,350,992 1,666,985	FYE 6-30-96 0 1,713,546 927,279 4,794,270 0 748,193 65,206 885,675 1,889,126	FYE 6-30-97 0 2,335,081 2,601,663 10,334,863 0 1,396,840 128,750 744,250 1,805,356	FYE 6-30-98 0 2,615,691 2,901,261 12,913,853 0 1,289,208 29,954 390,000 1,795,058	(decrease) Over FY 97 Working 0.00% 12.02% 11.52% 24.95% 0.00% -7.71% -76.73% -47.60% -0.57%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 0 1,198,002 2,083,554 4,589,107 0 590,305 0 1,350,992 1,666,985	FYE 6-30-96 0 1,713,546 927,279 4,794,270 0 748,193 65,206 885,675 1,889,126	FYE 6-30-97 0 2,335,081 2,601,663 10,334,863 0 1,396,840 128,750 744,250 1,805,356	FYE 6-30-98 0 2,615,691 2,901,261 12,913,853 0 1,289,208 29,954 390,000 1,795,058	(decrease) Over FY 97 Working 0.00% 12.02% 11.52% 24.95% 0.00% -7.71% -76.73% -47.60% -0.57%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 0 1,198,002 2,083,554 4,589,107 0 590,305 0 1,350,992 1,666,985	FYE 6-30-96 0 1,713,546 927,279 4,794,270 0 748,193 65,206 885,675 1,889,126	FYE 6-30-97 0 2,335,081 2,601,663 10,334,863 0 1,396,840 128,750 744,250 1,805,356	FYE 6-30-98 0 2,615,691 2,901,261 12,913,853 0 1,289,208 29,954 390,000 1,795,058 21,935,025 2,050,435	(decrease) Over FY 97 Working 0.00% 12.02% 11.52% 24.95% 0.00% -7.71% -76.73% -47.60% -0.57% 13.38% 27.02%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 0 1,198,002 2,083,554 4,589,107 0 590,305 0 1,350,992 1,666,985 11,478,945 854,650 12,333,595	FYE 6-30-96 0 1,713,546 927,279 4,794,270 0 748,193 65,206 885,675 1,889,126 11,023,295 1,614,242 12,637,537	FYE 6-30-97 0 2,335,081 2,601,663 10,334,863 0 1,396,840 128,750 744,250 1,805,356 19,346,803 1,614,242 20,961,045	FYE 6-30-98 0 2,615,691 2,901,261 12,913,853 0 1,289,208 29,954 390,000 1,795,058 21,935,025 2,050,435 23,985,460	(decrease) Over FY 97 Working 0.00% 12.02% 11.52% 24.95% 0.00% -7.71% -76.73% -47.60% -0.57% 13.38% 27.02% 14.43%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 0 1,198,002 2,083,554 4,589,107 0 590,305 0 1,350,992 1,666,985 11,478,945 854,650 12,333,595 2,915,787	FYE 6-30-96 0 1,713,546 927,279 4,794,270 0 748,193 65,206 885,675 1,889,126 11,023,295 1,614,242 12,637,537 3,220,402	FYE 6-30-97 0 2,335,081 2,601,663 10,334,863 0 1,396,840 128,750 744,250 1,805,356 19,346,803 1,614,242 20,961,045 3,662,423	FYE 6-30-98 0 2,615,691 2,901,261 12,913,853 0 1,289,208 29,954 390,000 1,795,058 21,935,025 2,050,435 23,985,460 4,119,694	(decrease) Over FY 97 Working 0.00% 12.02% 11.52% 24.95% 0.00% -7.71% -76.73% -47.60% -0.57% 13.38% 27.02% 14.43% 12.49%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	FYE 6-30-95 0 1,198,002 2,083,554 4,589,107 0 590,305 0 1,350,992 1,666,985 11,478,945 854,650 12,333,595 2,915,787 4,753,160	FYE 6-30-96 0 1,713,546 927,279 4,794,270 0 748,193 65,206 885,675 1,889,126 11,023,295 1,614,242 12,637,537 3,220,402 4,412,112	FYE 6-30-97 0 2,335,081 2,601,663 10,334,863 0 1,396,840 128,750 744,250 1,805,356 19,346,803 1,614,242 20,961,045 3,662,423 12,789,593	FYE 6-30-98 0 2,615,691 2,901,261 12,913,853 0 1,289,208 29,954 390,000 1,795,058 21,935,025 2,050,435 23,985,460 4,119,694 14,407,811	(decrease) Over FY 97 Working 0.00% 12.02% 11.52% 24.95% 0.00% -7.71% -76.73% -47.60% -0.57% 13.38% 27.02% 14.43% 12.49% 12.65%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 0 1,198,002 2,083,554 4,589,107 0 590,305 0 1,350,992 1,666,985 11,478,945 854,650 12,333,595 2,915,787 4,753,160 392,869	FYE 6-30-96 0 1,713,546 927,279 4,794,270 0 748,193 65,206 885,675 1,889,126 11,023,295 1,614,242 12,637,537 3,220,402 4,412,112 337,045	FYE 6-30-97 0 2,335,081 2,601,663 10,334,863 0 1,396,840 128,750 744,250 1,805,356 19,346,803 1,614,242 20,961,045 3,662,423 12,789,593 370,926	FYE 6-30-98 0 2,615,691 2,901,261 12,913,853 0 1,289,208 29,954 390,000 1,795,058 21,935,025 2,050,435 23,985,460 4,119,694 14,407,811 466,244	(decrease) Over FY 97 Working 0.00% 12.02% 11.52% 24.95% 0.00% -7.71% -76.73% -47.60% -0.57% 13.38% 27.02% 14.43% 12.49% 12.65% 25.70%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	FYE 6-30-95 0 1,198,002 2,083,554 4,589,107 0 590,305 0 1,350,992 1,666,985 11,478,945 854,650 12,333,595 2,915,787 4,753,160 392,869 2,454,992	FYE 6-30-96 0 1,713,546 927,279 4,794,270 0 748,193 65,206 885,675 1,889,126 11,023,295 1,614,242 12,637,537 3,220,402 4,412,112 337,045 2,389,922	FYE 6-30-97 0 2,335,081 2,601,663 10,334,863 0 1,396,840 128,750 744,250 1,805,356 19,346,803 1,614,242 20,961,045 3,662,423 12,789,593 370,926 2,447,701	FYE 6-30-98 0 2,615,691 2,901,261 12,913,853 0 1,289,208 29,954 390,000 1,795,058 21,935,025 2,050,435 23,985,460 4,119,694 14,407,811 466,244 2,395,015	(decrease) Over FY 97 Working 0.00% 12.02% 11.52% 24.95% 0.00% -7.71% -76.73% -47.60% -0.57% 13.38% 27.02% 14.43% 12.49% 12.65% 25.70% -2.15%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current Capital	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	FYE 6-30-95 0 1,198,002 2,083,554 4,589,107 0 590,305 0 1,350,992 1,666,985 11,478,945 854,650 12,333,595 2,915,787 4,753,160 392,869 2,454,992 962,137	FYE 6-30-96 0 1,713,546 927,279 4,794,270 0 748,193 65,206 885,675 1,889,126 11,023,295 1,614,242 12,637,537 3,220,402 4,412,112 337,045 2,389,922 663,814	FYE 6-30-97 0 2,335,081 2,601,663 10,334,863 0 1,396,840 128,750 744,250 1,805,356 19,346,803 1,614,242 20,961,045 3,662,423 12,789,593 370,926 2,447,701 76,160	FYE 6-30-98 0 2,615,691 2,901,261 12,913,853 0 1,289,208 29,954 390,000 1,795,058 21,935,025 2,050,435 23,985,460 4,119,694 14,407,811 466,244 2,395,015 546,261	(decrease) Over FY 97 Working 0.00% 12.02% 11.52% 24.95% 0.00% -7.71% -76.73% -47.60% -0.57% 13.38% 27.02% 14.43% 12.49% 12.65% 25.70% -2.15% 617.25%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	FYE 6-30-95 0 1,198,002 2,083,554 4,589,107 0 590,305 0 1,350,992 1,666,985 11,478,945 854,650 12,333,595 2,915,787 4,753,160 392,869 2,454,992	FYE 6-30-96 0 1,713,546 927,279 4,794,270 0 748,193 65,206 885,675 1,889,126 11,023,295 1,614,242 12,637,537 3,220,402 4,412,112 337,045 2,389,922	FYE 6-30-97 0 2,335,081 2,601,663 10,334,863 0 1,396,840 128,750 744,250 1,805,356 19,346,803 1,614,242 20,961,045 3,662,423 12,789,593 370,926 2,447,701	FYE 6-30-98 0 2,615,691 2,901,261 12,913,853 0 1,289,208 29,954 390,000 1,795,058 21,935,025 2,050,435 23,985,460 4,119,694 14,407,811 466,244 2,395,015	(decrease) Over FY 97 Working 0.00% 12.02% 11.52% 24.95% 0.00% -7.71% -76.73% -47.60% -0.57% 13.38% 27.02% 14.43% 12.49% 12.65% 25.70% -2.15% 617.25%



SUPPLEMENTAL DETAIL Western lowa Tech Community College

2. GENERAL FUND Restricted		Actual (A)	Actual (B)	Working (C)	Estimated (D)	% increase (decrease)
RESOURCES**		FYE	FYE	FYE	FYE	Over FY 97
RECEIPTS	Line	6-30-95	6-30-96	6-30-97	6-30-98	Working
Beginning Fund Balance Non-Tax Income	1	(3,208)	28,496	52,328	(654,805)	-1351.35%
400-409 Student Fees	2					0.00%
410-414 Tuition	3					0.00%
421 State General Aid	4					0.00%
421-424 Other State Aid	5	203,925	172,406	142,688	220,000	54.18%
430-449 Federal Aid	6 7	410,685	80,591	25,275		-100.00%
450-469 Sales - Service	8	377,467	660 754	006 004		0.00%
470-499 Other (Except as noted below) 480 Proceeds from Sale of Certificates		1,894,040	660,754 497,948	206,224 3,200,000	E 07E 000	-100.00% 86.72%
400 Floceeds from Sale of Certificates	10	1,094,040	497,940	3,200,000	5,975,000	00.72%
	11					
	12					
	13				•	
	14					
Prior year adjustment	15				•	
S/T Non-Tax Income	16	2,886,117	1,411,699	3,574,187	6,195,000	73.33%
Col. E Fund Balance & Non-Tax Income		2,882,909	1,440,195	3,626,515	5,540,195	52.77%
Col. F Property Tax	18					0.00%
RESOURCES	19	2,882,909	1,440,195	3,626,515	5,540,195	52.77%
REQUIREMENTS**		(A)	(B)	(C)	(D)	% increase
REQUIREMENTS		(~)	(D)	(0)	(0)	% increase
EYDENDITH IRES AND ELIND BALANCE	Line		ĖVĖ		EVE	
EXPENDITURES AND FUND BALANCE	Line	FYE	FYÉ 6-30-96	FYE		(decrease)
EXPENDITURES AND FUND BALANCE	Line		FYE 6-30-96		FYE 6-30-98	(decrease) Over FY 97
EXPENDITURES AND FUND BALANCE Expenditures	Line	FYE		FYE		(decrease)
	Line 20	FYE		FYE		(decrease) Over FY 97
Expenditures	20 21	FYE		FYE		(decrease) Over FY 97 Working
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE 6-30-95	6-30-96	FYE 6-30-97	6-30-98	(decrease) Over FY 97 Working 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	FYE		FYE		(decrease) Over FY 97 Working 0.00% 0.00% 0.00% 60.91%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	FYE 6-30-95	6-30-96	FYE 6-30-97	6-30-98	(decrease) Over FY 97 Working 0.00% 0.00% 0.00% 60.91% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	FYE 6-30-95	6-30-96	FYE 6-30-97	6-30-98	(decrease) Over FY 97 Working 0.00% 0.00% 0.00% 60.91% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources	20 21 22 23 24 25 26	FYE 6-30-95 2,397,959	6-30-96 1,226,647	FYE 6-30-97 3,850,000	6-30-98	(decrease) Over FY 97 Working 0.00% 0.00% 0.00% 60.91% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	FYE 6-30-95 2,397,959	6-30-96 1,226,647	FYE 6-30-97 3,850,000	6-30-98	(decrease) Over FY 97 Working 0.00% 0.00% 0.00% 60.91% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources	20 21 22 23 24 25 26 27 28	FYE 6-30-95 2,397,959	6-30-96 1,226,647	FYE 6-30-97 3,850,000	6-30-98	(decrease) Over FY 97 Working 0.00% 0.00% 0.00% 60.91% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 2,397,959	6-30-96 1,226,647	FYE 6-30-97 3,850,000	6-30-98	(decrease) Over FY 97 Working 0.00% 0.00% 0.00% 60.91% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 2,397,959	6-30-96 1,226,647	FYE 6-30-97 3,850,000	6-30-98	(decrease) Over FY 97 Working 0.00% 0.00% 0.00% 60.91% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Leaming Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 2,397,959	6-30-96 1,226,647	FYE 6-30-97 3,850,000	6-30-98	(decrease) Over FY 97 Working 0.00% 0.00% 0.00% 60.91% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 2,397,959 0 456,454	6-30-96 1,226,647 0 161,220	FYE 6-30-97 3,850,000 0 431,320	6-30-98 6,195,000	(decrease) Over FY 97 Working 0.00% 0.00% 0.00% 60.91% 0.00% 0.00% 0.00% -100.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 2,397,959 0 456,454 2,854,413 28,496	0 1,226,647 0 161,220 1,387,867 52,328	FYE 6-30-97 3,850,000 0 431,320 4,281,320 (654,805)	6,195,000 6,195,000 (654,805)	(decrease) Over FY 97 Working 0.00% 0.00% 0.00% 60.91% 0.00% 0.00% -100.00% 44.70% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 2,397,959 0 456,454 2,854,413 28,496 2,882,909	0 1,226,647 0 161,220 1,387,867 52,328 1,440,195	FYE 6-30-97 3,850,000 0 431,320 (654,805) 3,626,515	6,195,000 6,195,000 (654,805) 5,540,195	(decrease) Over FY 97 Working 0.00% 0.00% 0.00% 60.91% 0.00% 0.00% -100.00% -100.00% 52.77%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 2,397,959 0 456,454 2,854,413 28,496 2,882,909 462,809	0 1,226,647 0 161,220 1,387,867 52,328 1,440,195 322,400	FYE 6-30-97 3,850,000 0 431,320 (654,805) 3,626,515 321,488	6,195,000 6,195,000 (654,805) 5,540,195 465,188	(decrease) Over FY 97 Working 0.00% 0.00% 0.00% 60.91% 0.00% 0.00% -100.00% -100.00% 52.77% 44.70%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	FYE 6-30-95 2,397,959 0 456,454 2,854,413 28,496 2,882,909 462,809 1,461,479	0 1,226,647 0 161,220 1,387,867 52,328 1,440,195 322,400 283,414	FYE 6-30-97 3,850,000 0 431,320 (654,805) 3,626,515 321,488 3,240,899	6,195,000 6,195,000 (654,805) 5,540,195 465,188 4,689,528	(decrease) Over FY 97 Working 0.00% 0.00% 0.00% 60.91% 0.00% 0.00% -100.00% -100.00% 52.77% 44.70% 44.70%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 2,397,959 0 456,454 2,854,413 28,496 2,882,909 462,809 1,461,479 71,099	0 1,226,647 0 161,220 1,387,867 52,328 1,440,195 322,400 283,414 36,997	FYE 6-30-97 3,850,000 0 431,320 (654,805) 3,626,515 321,488 3,240,899 31,220	6,195,000 6,195,000 (654,805) 5,540,195 465,188 4,689,528 45,175	(decrease) Over FY 97 Working 0.00% 0.00% 0.00% 60.91% 0.00% 0.00% -100.00% -100.00% 52.77% 44.70% 44.70% 44.70%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	FYE 6-30-95 2,397,959 0 456,454 2,854,413 28,496 2,882,909 462,809 1,461,479 71,099 817,459	0 1,226,647 0 161,220 1,387,867 52,328 1,440,195 322,400 283,414 36,997 735,193	FYE 6-30-97 3,850,000 0 431,320 (654,805) 3,626,515 321,488 3,240,899 31,220 654,068	6,195,000 6,195,000 (654,805) 5,540,195 465,188 4,689,528 45,175 946,426	(decrease) Over FY 97 Working 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -100.00% 44.70% 44.70% 44.70% 44.70% 44.70% 44.70%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 2,397,959 0 456,454 2,854,413 28,496 2,882,909 462,809 1,461,479 71,099	0 1,226,647 0 161,220 1,387,867 52,328 1,440,195 322,400 283,414 36,997	FYE 6-30-97 3,850,000 0 431,320 (654,805) 3,626,515 321,488 3,240,899 31,220	6,195,000 6,195,000 (654,805) 5,540,195 465,188 4,689,528 45,175	(decrease) Over FY 97 Working 0.00% 0.00% 0.00% 60.91% 0.00% 0.00% -100.00% -100.00% 52.77% 44.70% 44.70% 44.70%



SUPPLEMENTAL DETAIL Iowa Western Community College

2. GENERAL FUND Restricted (Combin	ned)	Actual (A)	Actual (B)	Working (C)	Estimated (D)	% increase (decrease)
RESOURCES**		FYÉ	FYE	FYE	FYE	Over FY 97
RECEIPTS	Line	6-30-95	6-30-96	06-30-97	06-30-98	
		0 00 00	0 00 00	00-00-37	00-30-90	Working
Beginning Fund Balance	1	509,735	860,770	1,025,334	1,269,930	23.86%
Non-Tax Income	•	000,700	000,770	1,025,554	1,209,930	23.00%
400-409 Student Fees	2	0	0			0.000/
410-414 Tuition	3	9,705	0			0.00%
421 State General Aid	4		_	400.045	545 400	0.00%
421-424 Other State Aid		190,342	261,781	403,215	545,403	35.26%
430-449 Federal Aid	5 6	0	0	4 00 4 400		0.00%
·		713,358	1,226,227	1,684,438	1,010,375	-40.02%
450-469 Sales - Service	7	115,927	259,000	343,750	6,300	-98.17%
470-499 Other (Except as noted below)	8	2,530,815	3,680,420	4,050,255	4,526,753	11.76%
480 Proceeds from Sale of Certificates						
	10					
	11					
	12					
	13					
	14					
Audit Adjustment	15					
S/T Non-Tax Income	16	3,560,147	5,427,428	6,481,658	6,088,831	-6.06%
Col. E Fund Balance & Non-Tax Income	17	4,069,882	6,288,198	7,506,992	7,358,761	-1.97%
Col. F Property Tax	18	917,185	981,152	1,151,384	924,606	-19.70%
RESOURCES	19	4,987,067	7,269,350	8,658,376	8,283,367	-4.33%
*************	*****	******	******	******	*****	*****
REQUIREMENTS**		(A)	(B)	(C)	(D)	% increase
EXPENDITURES AND FUND BALANCE						
EVECIADITORES WAD LOND BALVIACE	Line	FYE	FYE	FYE	FYE	(decrease)
EXPENDITORES AND FUND BALANCE	Line	6-30-95	FYE 6-30-96	6-30-97	FYE 6-30-98	(decrease) Over FY 97
	Line					Over FY 97
Expenditures	: Line					
	: Line 20					Over FY 97
Expenditures		6-30-95	6-30-96	6-30-97	6-30-98	Over FY 97 Working 0.00%
Expenditures 1000 Liberal Arts & Sciences	20	6-30-95 54,305 281,635	6-30-96 33,289 447,016	6-30-97 507,754	6-30-98 535,350	Over FY 97 Working 0.00% 5.43%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	54,305 281,635 32,250	33,289 447,016 107,332	6-30-97 507,754 304,715	6-30-98 535,350 340,403	Over FY 97 Working 0.00% 5.43% 11.71%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21 22 23	54,305 281,635 32,250 2,151,712	33,289 447,016 107,332 2,974,308	507,754 304,715 3,467,320	6-30-98 535,350 340,403 4,375,000	Over FY 97 Working 0.00% 5.43% 11.71% 26.18%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22	54,305 281,635 32,250 2,151,712 162	33,289 447,016 107,332 2,974,308 275,000	507,754 304,715 3,467,320 750,000	6-30-98	Over FY 97 Working 0.00% 5.43% 11.71% 26.18% -99.33%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	54,305 281,635 32,250 2,151,712 162 234,036	33,289 447,016 107,332 2,974,308 275,000 367,072	507,754 304,715 3,467,320	6-30-98 535,350 340,403 4,375,000	Over FY 97 Working 0.00% 5.43% 11.71% 26.18% -99.33% 18.27%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26	54,305 281,635 32,250 2,151,712 162 234,036 0	33,289 447,016 107,332 2,974,308 275,000 367,072 0	507,754 304,715 3,467,320 750,000	6-30-98	Over FY 97 Working 0.00% 5.43% 11.71% 26.18% -99.33% 18.27% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	54,305 281,635 32,250 2,151,712 162 234,036 0 280,846	33,289 447,016 107,332 2,974,308 275,000 367,072 0	507,754 304,715 3,467,320 750,000 273,500	6-30-98 535,350 340,403 4,375,000 5,000 323,475	Over FY 97 Working 0.00% 5.43% 11.71% 26.18% -99.33% 18.27% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26 27 28	54,305 281,635 32,250 2,151,712 162 234,036 0	33,289 447,016 107,332 2,974,308 275,000 367,072 0	507,754 304,715 3,467,320 750,000	6-30-98	Over FY 97 Working 0.00% 5.43% 11.71% 26.18% -99.33% 18.27% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	54,305 281,635 32,250 2,151,712 162 234,036 0 280,846	33,289 447,016 107,332 2,974,308 275,000 367,072 0	507,754 304,715 3,467,320 750,000 273,500	6-30-98 535,350 340,403 4,375,000 5,000 323,475	Over FY 97 Working 0.00% 5.43% 11.71% 26.18% -99.33% 18.27% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29	54,305 281,635 32,250 2,151,712 162 234,036 0 280,846	33,289 447,016 107,332 2,974,308 275,000 367,072 0	507,754 304,715 3,467,320 750,000 273,500	6-30-98 535,350 340,403 4,375,000 5,000 323,475	Over FY 97 Working 0.00% 5.43% 11.71% 26.18% -99.33% 18.27% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	54,305 281,635 32,250 2,151,712 162 234,036 0 280,846 1,091,351	33,289 447,016 107,332 2,974,308 275,000 367,072 0 0 2,039,999	507,754 304,715 3,467,320 750,000 273,500 2,085,157	6-30-98 535,350 340,403 4,375,000 5,000 323,475 1,418,109	Over FY 97 Working 0.00% 5.43% 11.71% 26.18% -99.33% 18.27% 0.00% 0.00% -31.99%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31	54,305 281,635 32,250 2,151,712 162 234,036 0 280,846 1,091,351	6-30-96 33,289 447,016 107,332 2,974,308 275,000 367,072 0 0 2,039,999	507,754 304,715 3,467,320 750,000 273,500 2,085,157	6-30-98	Over FY 97 Working 0.00% 5.43% 11.71% 26.18% -99.33% 18.27% 0.00% -31.99%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	54,305 281,635 32,250 2,151,712 162 234,036 0 280,846 1,091,351	33,289 447,016 107,332 2,974,308 275,000 367,072 0 0 2,039,999	507,754 304,715 3,467,320 750,000 273,500 2,085,157	6-30-98 535,350 340,403 4,375,000 5,000 323,475 1,418,109	Over FY 97 Working 0.00% 5.43% 11.71% 26.18% -99.33% 18.27% 0.00% 0.00% -31.99%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	54,305 281,635 32,250 2,151,712 162 234,036 0 280,846 1,091,351 4,126,297 860,770	6-30-96 33,289 447,016 107,332 2,974,308 275,000 367,072 0 2,039,999 6,244,016 1,025,334	507,754 304,715 3,467,320 750,000 273,500 2,085,157 7,388,446 1,269,930	6-30-98 535,350 340,403 4,375,000 5,000 323,475 1,418,109 6,997,337 1,286,030	Over FY 97 Working 0.00% 5.43% 11.71% 26.18% -99.33% 18.27% 0.00% 0.00% -31.99% -5.29% 1.27%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	54,305 281,635 32,250 2,151,712 162 234,036 0 280,846 1,091,351 4,126,297 860,770 4,987,067	6-30-96 33,289 447,016 107,332 2,974,308 275,000 367,072 0 0 2,039,999 6,244,016 1,025,334 7,269,350	507,754 304,715 3,467,320 750,000 273,500 2,085,157 7,388,446 1,269,930 8,658,376	6-30-98 535,350 340,403 4,375,000 5,000 323,475 1,418,109 6,997,337 1,286,030 8,283,367	Over FY 97 Working 0.00% 5.43% 11.71% 26.18% -99.33% 18.27% 0.00% 0.00% -31.99% -5.29% 1.27% -4.33%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	54,305 281,635 32,250 2,151,712 162 234,036 0 280,846 1,091,351 4,126,297 860,770 4,987,067 925,878	6-30-96 33,289 447,016 107,332 2,974,308 275,000 367,072 0 2,039,999 6,244,016 1,025,334 7,269,350 1,401,062	507,754 304,715 3,467,320 750,000 273,500 2,085,157 7,388,446 1,269,930 8,658,376 1,657,854	6-30-98 535,350 340,403 4,375,000 5,000 323,475 1,418,109 6,997,337 1,286,030 8,283,367 1,570,096	Over FY 97 Working 0.00% 5.43% 11.71% 26.18% -99.33% 18.27% 0.00% 0.00% -31.99% -5.29% 1.27% -4.33% -5.29%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33	54,305 281,635 32,250 2,151,712 162 234,036 0 280,846 1,091,351 4,126,297 860,770 4,987,067 925,878 1,512,475	6-30-96 33,289 447,016 107,332 2,974,308 275,000 367,072 0 2,039,999 6,244,016 1,025,334 7,269,350 1,401,062 2,288,715	507,754 304,715 3,467,320 750,000 273,500 2,085,157 7,388,446 1,269,930 8,658,376 1,657,854 2,708,201	6-30-98 535,350 340,403 4,375,000 5,000 323,475 1,418,109 6,997,337 1,286,030 8,283,367 1,570,096 2,564,841	Over FY 97 Working 0.00% 5.43% 11.71% 26.18% -99.33% 18.27% 0.00% 0.00% -31.99% -5.29% 1.27% -4.33% -5.29% -5.29%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	54,305 281,635 32,250 2,151,712 162 234,036 0 280,846 1,091,351 4,126,297 860,770 4,987,067 925,878 1,512,475 76,995	6-30-96 33,289 447,016 107,332 2,974,308 275,000 367,072 0 2,039,999 6,244,016 1,025,334 7,269,350 1,401,062 2,288,715 116,511	507,754 304,715 3,467,320 750,000 273,500 2,085,157 7,388,446 1,269,930 8,658,376 1,657,854 2,708,201 137,865	6-30-98 535,350 340,403 4,375,000 5,000 323,475 1,418,109 6,997,337 1,286,030 8,283,367 1,570,096 2,564,841 130,567	Over FY 97 Working 0.00% 5.43% 11.71% 26.18% -99.33% 18.27% 0.00% 0.00% -31.99% -5.29% 1.27% -4.33% -5.29% -5.29% -5.29%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	54,305 281,635 32,250 2,151,712 162 234,036 0 280,846 1,091,351 4,126,297 860,770 4,987,067 925,878 1,512,475 76,995 1,135,641	6-30-96 33,289 447,016 107,332 2,974,308 275,000 367,072 0 2,039,999 6,244,016 1,025,334 7,269,350 1,401,062 2,288,715 116,511 1,718,480	507,754 304,715 3,467,320 750,000 273,500 2,085,157 7,388,446 1,269,930 8,658,376 1,657,854 2,708,201 137,865 2,033,451	6-30-98 535,350 340,403 4,375,000 5,000 323,475 1,418,109 6,997,337 1,286,030 8,283,367 1,570,096 2,564,841 130,567 1,925,810	Over FY 97 Working 0.00% 5.43% 11.71% 26.18% -99.33% 18.27% 0.00% 0.00% -31.99% -5.29% 1.27% -4.33% -5.29% -5.29% -5.29% -5.29% -5.29%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current Capital	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	54,305 281,635 32,250 2,151,712 162 234,036 0 280,846 1,091,351 4,126,297 860,770 4,987,067 925,878 1,512,475 76,995 1,135,641 143,283	6-30-96 33,289 447,016 107,332 2,974,308 275,000 367,072 0 2,039,999 6,244,016 1,025,334 7,269,350 1,401,062 2,288,715 116,511 1,718,480 216,819	507,754 304,715 3,467,320 750,000 273,500 2,085,157 7,388,446 1,269,930 8,658,376 1,657,854 2,708,201 137,865 2,033,451 256,559	6-30-98 535,350 340,403 4,375,000 5,000 323,475 1,418,109 6,997,337 1,286,030 8,283,367 1,570,096 2,564,841 130,567 1,925,810 242,978	Over FY 97 Working 0.00% 5.43% 11.71% 26.18% -99.33% 18.27% 0.00% 0.00% -31.99% -5.29% 1.27% -4.33% -5.29% -5.29% -5.29% -5.29% -5.29% -5.29%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	54,305 281,635 32,250 2,151,712 162 234,036 0 280,846 1,091,351 4,126,297 860,770 4,987,067 925,878 1,512,475 76,995 1,135,641	6-30-96 33,289 447,016 107,332 2,974,308 275,000 367,072 0 2,039,999 6,244,016 1,025,334 7,269,350 1,401,062 2,288,715 116,511 1,718,480	507,754 304,715 3,467,320 750,000 273,500 2,085,157 7,388,446 1,269,930 8,658,376 1,657,854 2,708,201 137,865 2,033,451	6-30-98 535,350 340,403 4,375,000 5,000 323,475 1,418,109 6,997,337 1,286,030 8,283,367 1,570,096 2,564,841 130,567 1,925,810	Over FY 97 Working 0.00% 5.43% 11.71% 26.18% -99.33% 18.27% 0.00% 0.00% -31.99% -5.29% 1.27% -4.33% -5.29% -5.29% -5.29% -5.29% -5.29%



${\color{blue} {\sf SUPPLEMENTAL\ DETAIL\ Southwestern\ Community\ College}}$

2. GENERAL FUND Restricted	•	Actual (A)	Actual (B)	Working (C)	Estimated (D)	% increase (decrease)
RESOURCES** RECEIPTS	Line	FYE 6-30-95	FYE 6-30-96	FYE 06-30-97	FYE 06-30-98	Over FY 97 Working
Beginning Fund Balance Non-Tax Income	1	1,342,722	1,728,017	1,533,017	1,198,405	-21.83%
400-409 Student Fees	2	0	0	0	0	0.00%
410-414 Tuition	3	0	0	0	0	0.00%
421 State General Aid	4	0	Ō	0	0	0.00%
421-424 Other State Aid	5	89,555	150,000	150,000	150,000	0.00%
430-449 Federal Aid	6	327,927	50,000	50,000	50,000	0.00%
450-469 Sales - Service	7	675	0	0	0	0.00%
470-499 Other (Except as noted below) 480 Proceeds from Sale of Certificates	10 11	1,403,577	2,000,000	2,000,000	2,000,000	0.00%
	12 13 14					
Prior year adjustment	15					
S/T Non-Tax Income	16	1,821,734	2,200,000	2,200,000	2,200,000	0.00%
Col. E Fund Balance & Non-Tax Income		3,164,456	3,928,017	3,733,017	3,398,405	-8.96%
Col. F Property Tax	18	387,512	400,000	400,000	540,000	35.00%
RESOURCES	19	3,551,968	4,328,017	4,133,017	3,938,405	-4.71%
REQUIREMENTS**		/A\	(B)	/O\	/D \	
NEGOINEMEN 13		(A)	(D)	(C)	(D)	% increase
EXPENDITURES AND FUND RAI ANCE	Line					(deerees)
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
EXPENDITURES AND FUND BALANCE	Line					Over FY 97
	Line	FYE	FYE	FYE	FYE	
EXPENDITURES AND FUND BALANCE Expenditures 1000 Liberal Arts & Sciences	E Line 20	FYE	FYE	FYE	FYE	Over FY 97
Expenditures		FYE 6-30-95	FYE 6-30-96	FYE 6-30-97	FYE 6-30-98	Over FY 97 Working
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20	FYE 6-30-95	FYE 6-30-96	FYE 6-30-97	FYE 6-30-98	Over FY 97 Working 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	FYE 6-30-95 0 673,095	FYE 6-30-96 0 2,000,000 5,000 0	FYE 6-30-97 0 2,000,000 5,000	FYE 6-30-98 0 2,000,000 5,000	Over FY 97 Working 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	FYE 6-30-95 0 673,095 0	FYE 6-30-96 0 2,000,000 5,000	FYE 6-30-97 0 2,000,000 5,000	FYE 6-30-98 0 2,000,000 5,000	Over FY 97 Working 0.00% 0.00% 0.00% 0.00% 33.09%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	FYE 6-30-95 0 673,095 0 0 422,480 0	FYE 6-30-96 0 2,000,000 5,000 0 645,000	FYE 6-30-97 0 2,000,000 5,000 0 695,000	FYE 6-30-98 0 2,000,000 5,000 0 925,000	Over FY 97 Working 0.00% 0.00% 0.00% 0.00% 33.09% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26	FYE 6-30-95 0 673,095 0 0 422,480 0	FYE 6-30-96 0 2,000,000 5,000 0 645,000 0	FYE 6-30-97 0 2,000,000 5,000 0 695,000 0	FYE 6-30-98 0 2,000,000 5,000 0 925,000 0	Over FY 97 Working 0.00% 0.00% 0.00% 0.00% 33.09% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	FYE 6-30-95 0 673,095 0 422,480 0 0	FYE 6-30-96 0 2,000,000 5,000 0 645,000 0	FYE 6-30-97 0 2,000,000 5,000 0 695,000 0	FYE 6-30-98 0 2,000,000 5,000 0 925,000 0	Over FY 97 Working 0.00% 0.00% 0.00% 0.00% 33.09% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30	FYE 6-30-95 0 673,095 0 0 422,480 0	FYE 6-30-96 0 2,000,000 5,000 0 645,000 0	FYE 6-30-97 0 2,000,000 5,000 0 695,000 0	FYE 6-30-98 0 2,000,000 5,000 0 925,000 0	Over FY 97 Working 0.00% 0.00% 0.00% 0.00% 33.09% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 0 673,095 0 422,480 0 0 728,376	FYE 6-30-96 0 2,000,000 5,000 0 645,000 0 0 145,000	FYE 6-30-97 0 2,000,000 5,000 0 695,000 0 0 145,000	FYE 6-30-98 0 2,000,000 5,000 0 925,000 0 0 145,000	Over FY 97 Working 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	FYE 6-30-95 0 673,095 0 422,480 0 0 728,376	FYE 6-30-96 0 2,000,000 5,000 0 645,000 0 145,000	FYE 6-30-97 0 2,000,000 5,000 0 695,000 0 0 145,000	FYE 6-30-98 0 2,000,000 5,000 0 925,000 0 0 145,000	Over FY 97 Working 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 0 673,095 0 422,480 0 0 728,376	FYE 6-30-96 0 2,000,000 5,000 0 645,000 0 0 145,000	FYE 6-30-97 0 2,000,000 5,000 0 695,000 0 0 145,000	FYE 6-30-98 0 2,000,000 5,000 0 925,000 0 0 145,000	Over FY 97 Working 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 0 673,095 0 422,480 0 0 728,376	FYE 6-30-96 0 2,000,000 5,000 0 645,000 0 145,000 2,795,000 1,533,017	FYE 6-30-97 0 2,000,000 5,000 0 695,000 0 145,000 2,845,000 1,288,017	FYE 6-30-98 0 2,000,000 5,000 0 925,000 0 145,000 3,075,000 863,405	Over FY 97 Working 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.20% 0.00% 0.20%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 0 673,095 0 422,480 0 0 728,376 1,823,951 1,728,017 3,551,968	FYE 6-30-96 0 2,000,000 5,000 0 645,000 0 145,000 2,795,000 1,533,017 4,328,017	FYE 6-30-97 0 2,000,000 5,000 0 695,000 0 145,000 1,288,017 4,133,017	FYE 6-30-98 0 2,000,000 5,000 0 925,000 0 145,000 3,075,000 863,405 3,938,405	Over FY 97 Working 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -32.97% -4.71%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 0 673,095 0 422,480 0 0 728,376 1,823,951 1,728,017 3,551,968 558,277	FYE 6-30-96 0 2,000,000 5,000 0 645,000 0 145,000 2,795,000 1,533,017 4,328,017 275,000	FYE 6-30-97 0 2,000,000 5,000 0 695,000 0 145,000 1,288,017 4,133,017 275,000	FYE 6-30-98 0 2,000,000 5,000 0 925,000 0 145,000 3,075,000 863,405 3,938,405 275,000	Over FY 97 Working 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -32.97% -4.71% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 0 673,095 0 0 422,480 0 0 728,376 1,823,951 1,728,017 3,551,968 558,277 478,695	FYE 6-30-96 0 2,000,000 5,000 0 645,000 0 145,000 2,795,000 1,533,017 4,328,017 275,000 1,895,000	FYE 6-30-97 0 2,000,000 5,000 0 695,000 0 145,000 1,288,017 4,133,017 275,000 1,895,000	FYE 6-30-98 0 2,000,000 5,000 0 925,000 0 145,000 3,075,000 863,405 275,000 1,895,000	Over FY 97 Working 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -32.97% -4.71% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 0 673,095 0 0 422,480 0 0 728,376 1,823,951 1,728,017 3,551,968 558,277 478,695 136,007	FYE 6-30-96 0 2,000,000 5,000 0 645,000 0 145,000 1,533,017 4,328,017 275,000 1,895,000 50,000	FYE 6-30-97 0 2,000,000 5,000 0 695,000 0 145,000 1,288,017 4,133,017 275,000 1,895,000 50,000	FYE 6-30-98 0 2,000,000 5,000 0 925,000 0 145,000 3,075,000 863,405 275,000 1,895,000 50,000	Over FY 97 Working 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -32.97% -4.71% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 0 673,095 0 0 422,480 0 0 728,376 1,823,951 1,728,017 3,551,968 558,277 478,695 136,007 351,088	FYE 6-30-96 0 2,000,000 5,000 0 645,000 0 145,000 1,533,017 4,328,017 275,000 1,895,000 50,000 300,000	FYE 6-30-97 0 2,000,000 5,000 0 695,000 0 145,000 1,288,017 4,133,017 275,000 1,895,000 50,000 300,000	FYE 6-30-98 0 2,000,000 5,000 0 925,000 0 145,000 3,075,000 863,405 275,000 1,895,000 50,000 580,000	Over FY 97 Working 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -4.71% 0.00% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 0 673,095 0 0 422,480 0 0 728,376 1,823,951 1,728,017 3,551,968 558,277 478,695 136,007	FYE 6-30-96 0 2,000,000 5,000 0 645,000 0 145,000 1,533,017 4,328,017 275,000 1,895,000 50,000	FYE 6-30-97 0 2,000,000 5,000 0 695,000 0 145,000 1,288,017 4,133,017 275,000 1,895,000 50,000	FYE 6-30-98 0 2,000,000 5,000 0 925,000 0 145,000 3,075,000 863,405 275,000 1,895,000 50,000	Over FY 97 Working 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -32.97% -4.71% 0.00% 0.00% 0.00%



SUPPLEMENTAL DETAIL Indian Hills Community College

2. GENERAL FUND Restricted		Actual (A)	Actual (B)	Working	Estimated	% increase
RESOURCES**		FYE	FYE	(C) FYE	(D) FYE	(decrease)
RECEIPTS	Line	6-30-95	6-30-96	06-30-97	06-30-98	Over FY 97 Working
TIEGEN TO	LITIE	0-30-93	0-30-90	00-30-97	00-30-90	working
Beginning Fund Balance	1	71,004	46,915	94,615	94,615	0.00%
Non-Tax Income	•	7 1,001	40,010	54,015	34,013	0.00 /8
400-409 Student Fees	2					0.00%
410-414 Tuition	3					0.00%
421 State General Aid	4					0.00%
421-424 Other State Aid	5	228,952	160,630	138,126	230,500	66.88%
430-449 Federal Aid	6	403,201	149,056	295,000	187,500	-36.44%
450-469 Sales - Service	7	0	0	0	0	0.00%
470-499 Other (Except as noted below)	8	578	5,052	150,000	185,000	23.33%
480-Proceeds from Sale of Certificates	9		1,161,436	1,918,636	4,263,097	122.19%
-New Jobs Training Program	10	2,564,274	.,,	0	.,,	122.1070
3 · · · 3 · · · · · · · · · · · · · · ·	11	_,		_		•
	12					
	13					
	14					
Prior year adjustment	15					
S/T Non-Tax Income	16	3,197,005	1,476,174	2,501,762	4,866,097	94.51%
Coi. E Fund Balance & Non-Tax Income	17	3,268,009	1,523,089	2,596,377	4,960,712	91.06%
Col. F Property Tax	18					0.00%
RESOURCES	19	3,268,009	1,523,089	2,596,377	4,960,712	91.06%
*****************************	******	*********	*******	*********	******	******
REQUIREMENTS**		(A)	(B)	(C)	(D)	% increase
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
EXPENDITURES AND FUND BALANCE	Line	FYE 6-30-95	FYE 6-30-96	FYE 6-30-97	FYE 6-30-98	Over FY 97
	Line					•
Expenditures		6-30-95	6-30-96	6-30-97	6-30-98	Over FY 97 Working
Expenditures 1000 Liberal Arts & Sciences	20	6-30-95	6-30-96 0	6-30-97	6-30-98	Over FY 97 Working 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	6-30-95 0 82,664	6-30-96 0 25,826	6-30-97 0 350,000	6-30-98 0 75,000	Over FY 97 Working 0.00% -78.57%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	6-30-95 0 82,664 94,156	6-30-96 0 25,826 94,755	6-30-97 0 350,000 95,000	6-30-98 0 75,000 111,000	Over FY 97 Working 0.00% -78.57% 16.84%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	6-30-95 0 82,664 94,156 2,853,654	6-30-96 0 25,826 94,755 1,278,039	6-30-97 0 350,000 95,000 2,037,262	6-30-98 0 75,000 111,000 4,655,097	Over FY 97 Working 0.00% -78.57% 16.84% 128.50%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	6-30-95 0 82,664 94,156 2,853,654 55,737	0 25,826 94,755 1,278,039 9,256	6-30-97 0 350,000 95,000 2,037,262 0	6-30-98 0 75,000 111,000 4,655,097	Over FY 97 Working 0.00% -78.57% 16.84% 128.50% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	6-30-95 0 82,664 94,156 2,853,654 55,737 66,035	0 25,826 94,755 1,278,039 9,256 4,383	6-30-97 0 350,000 95,000 2,037,262 0	6-30-98 0 75,000 111,000 4,655,097 0	Over FY 97 Working 0.00% -78.57% 16.84% 128.50% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26	0 82,664 94,156 2,853,654 55,737 66,035 0	0 25,826 94,755 1,278,039 9,256 4,383 0	6-30-97 0 350,000 95,000 2,037,262 0 0	6-30-98 0 75,000 111,000 4,655,097 0	Over FY 97 Working 0.00% -78.57% 16.84% 128.50% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	6-30-95 0 82,664 94,156 2,853,654 55,737 66,035 0 20,636	0 25,826 94,755 1,278,039 9,256 4,383 0 16,215	6-30-97 0 350,000 95,000 2,037,262 0 0 0	6-30-98 0 75,000 111,000 4,655,097 0 0 25,000	Over FY 97 Working 0.00% -78.57% 16.84% 128.50% 0.00% 0.00% 0.00% 28.21%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26 27 28	0 82,664 94,156 2,853,654 55,737 66,035 0	0 25,826 94,755 1,278,039 9,256 4,383 0	6-30-97 0 350,000 95,000 2,037,262 0 0	6-30-98 0 75,000 111,000 4,655,097 0	Over FY 97 Working 0.00% -78.57% 16.84% 128.50% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	6-30-95 0 82,664 94,156 2,853,654 55,737 66,035 0 20,636	0 25,826 94,755 1,278,039 9,256 4,383 0 16,215	6-30-97 0 350,000 95,000 2,037,262 0 0 0	6-30-98 0 75,000 111,000 4,655,097 0 0 25,000	Over FY 97 Working 0.00% -78.57% 16.84% 128.50% 0.00% 0.00% 0.00% 28.21%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29	6-30-95 0 82,664 94,156 2,853,654 55,737 66,035 0 20,636	0 25,826 94,755 1,278,039 9,256 4,383 0 16,215	6-30-97 0 350,000 95,000 2,037,262 0 0 0	6-30-98 0 75,000 111,000 4,655,097 0 0 25,000	Over FY 97 Working 0.00% -78.57% 16.84% 128.50% 0.00% 0.00% 0.00% 28.21%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	6-30-95 0 82,664 94,156 2,853,654 55,737 66,035 0 20,636 48,212	6-30-96 0 25,826 94,755 1,278,039 9,256 4,383 0 16,215	6-30-97 0 350,000 95,000 2,037,262 0 0 0 19,500	6-30-98 0 75,000 111,000 4,655,097 0 0 25,000	Over FY 97 Working 0.00% -78.57% 16.84% 128.50% 0.00% 0.00% 0.00% 28.21% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	6-30-95 0 82,664 94,156 2,853,654 55,737 66,035 0 20,636 48,212	0 25,826 94,755 1,278,039 9,256 4,383 0 16,215 0	6-30-97 0 350,000 95,000 2,037,262 0 0 19,500 0	6-30-98 0 75,000 111,000 4,655,097 0 0 25,000 0	Over FY 97 Working 0.00% -78.57% 16.84% 128.50% 0.00% 0.00% 0.00% 28.21% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	6-30-95 0 82,664 94,156 2,853,654 55,737 66,035 0 20,636 48,212	6-30-96 0 25,826 94,755 1,278,039 9,256 4,383 0 16,215	6-30-97 0 350,000 95,000 2,037,262 0 0 0 19,500	6-30-98 0 75,000 111,000 4,655,097 0 0 25,000	Over FY 97 Working 0.00% -78.57% 16.84% 128.50% 0.00% 0.00% 0.00% 28.21% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	6-30-95 0 82,664 94,156 2,853,654 55,737 66,035 0 20,636 48,212 3,221,094 46,915	0 25,826 94,755 1,278,039 9,256 4,383 0 16,215 0	6-30-97 0 350,000 95,000 2,037,262 0 0 19,500 0 2,501,762 94,615	6-30-98 0 75,000 111,000 4,655,097 0 0 25,000 0 4,866,097 94,615	Over FY 97 Working 0.00% -78.57% 16.84% 128.50% 0.00% 0.00% 0.00% 28.21% 0.00% 94.51% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	6-30-95 0 82,664 94,156 2,853,654 55,737 66,035 0 20,636 48,212 3,221,094 46,915 3,268,009	0 25,826 94,755 1,278,039 9,256 4,383 0 16,215 0 1,428,474 94,615	6-30-97 0 350,000 95,000 2,037,262 0 0 19,500 0 2,501,762 94,615 2,596,377	6-30-98 0 75,000 111,000 4,655,097 0 0 25,000 0 4,866,097 94,615 4,960,712	Over FY 97 Working 0.00% -78.57% 16.84% 128.50% 0.00% 0.00% 28.21% 0.00% 94.51% 0.00% 91.06%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	6-30-95 0 82,664 94,156 2,853,654 55,737 66,035 0 20,636 48,212 3,221,094 46,915 3,268,009 571,403	0 25,826 94,755 1,278,039 9,256 4,383 0 16,215 0 1,428,474 94,615 1,523,089 357,012	6-30-97 0 350,000 95,000 2,037,262 0 0 19,500 0 2,501,762 94,615 2,596,377 500,000	6-30-98 0 75,000 111,000 4,655,097 0 0 25,000 0 4,866,097 94,615 4,960,712 500,000	Over FY 97 Working 0.00% -78.57% 16.84% 128.50% 0.00% 0.00% 28.21% 0.00% 94.51% 0.00% 91.06% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33	6-30-95 0 82,664 94,156 2,853,654 55,737 66,035 0 20,636 48,212 3,221,094 46,915 3,268,009 571,403 406,374	0 25,826 94,755 1,278,039 9,256 4,383 0 16,215 0 1,428,474 94,615 1,523,089 357,012 326,816	6-30-97 0 350,000 95,000 2,037,262 0 0 19,500 0 2,501,762 94,615 2,596,377 500,000 350,000	6-30-98 0 75,000 111,000 4,655,097 0 25,000 0 4,866,097 94,615 4,960,712 500,000 350,000	Over FY 97 Working 0.00% -78.57% 16.84% 128.50% 0.00% 0.00% 28.21% 0.00% 94.51% 0.00% 91.06% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	6-30-95 0 82,664 94,156 2,853,654 55,737 66,035 0 20,636 48,212 3,221,094 46,915 3,268,009 571,403 406,374 82,733	0 25,826 94,755 1,278,039 9,256 4,383 0 16,215 0 1,428,474 94,615 1,523,089 357,012 326,816 23,354	6-30-97 0 350,000 95,000 2,037,262 0 0 19,500 0 2,501,762 94,615 2,596,377 500,000 350,000 80,000	6-30-98 0 75,000 111,000 4,655,097 0 0 25,000 0 4,866,097 94,615 4,960,712 500,000 350,000 80,000	Over FY 97 Working 0.00% -78.57% 16.84% 128.50% 0.00% 0.00% 28.21% 0.00% 94.51% 0.00% 91.06% 0.00% 0.00% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current	20 21 22 23 24 25 26 27 28 29 30 31 32 33	6-30-95 0 82,664 94,156 2,853,654 55,737 66,035 0 20,636 48,212 3,221,094 46,915 3,268,009 571,403 406,374 82,733 2,123,771	0 25,826 94,755 1,278,039 9,256 4,383 0 16,215 0 1,428,474 94,615 1,523,089 357,012 326,816	6-30-97 0 350,000 95,000 2,037,262 0 0 19,500 0 2,501,762 94,615 2,596,377 500,000 350,000 80,000 1,531,762	6-30-98 0 75,000 111,000 4,655,097 0 25,000 0 4,866,097 94,615 4,960,712 500,000 350,000 80,000 3,896,097	Over FY 97 Working 0.00% -78.57% 16.84% 128.50% 0.00% 0.00% 28.21% 0.00% 94.51% 0.00% 91.06% 0.00% 0.00% 154.35%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	6-30-95 0 82,664 94,156 2,853,654 55,737 66,035 0 20,636 48,212 3,221,094 46,915 3,268,009 571,403 406,374 82,733	0 25,826 94,755 1,278,039 9,256 4,383 0 16,215 0 1,428,474 94,615 1,523,089 357,012 326,816 23,354 721,292	6-30-97 0 350,000 95,000 2,037,262 0 0 19,500 0 2,501,762 94,615 2,596,377 500,000 350,000 80,000	6-30-98 0 75,000 111,000 4,655,097 0 0 25,000 0 4,866,097 94,615 4,960,712 500,000 350,000 80,000	Over FY 97 Working 0.00% -78.57% 16.84% 128.50% 0.00% 0.00% 28.21% 0.00% 94.51% 0.00% 91.06% 0.00% 0.00% 154.35% 0.00%



SUPPLEMENTAL DETAIL Southeastern Community College

					,	
2. GENERAL FUND Restricted		Actual (A)	Actual (B)	Working (C)	(D)	% increase (decrease)
RESOURCES**		FYE	FYE	FYE	FYE	Over FY 97
RECEIPTS	Line	6-30-9 5	6-30-96	06-30-97	06-30-98	Working
Beginning Fund Balance	1	0	0	0	0	0.00%
Non-Tax Income						
400-409 Student Fees	2					0.00%
410-414 Tuition	3					0.00%
421 State General Aid	4					0.00%
429/426 State Aid (Other)	5			•		0.00%
430-449 Federal Aid	6	96,303			56,573	0.00%
450-469 Sales - Service	7	31,000				0.00%
470-499 Other (Except as noted below)	8	1,096,463	1,207,207	1,422,207	848,699	-40.33%
480 Proceeds from Sale of Certificates		1,000,100	180,000	500,000	1,300,000	160.00%
481 New Jobs Training	10		,	000,000	1,000,000	100.0070
487 NJT Incremental Revenue	11					
488 NJT Withholding Revenue	12					
400 1451 Willingthing Revenue	13					
					•	
But a u Marani Audionalina anna	14					
Prior Year Adjustment	15	4 000 700	4 007 007	4 000 007	. 0.005.070	4.4.700/
S/T Non-Tax Income	16	1,223,766	1,387,207	1,922,207	2,205,272	14.73%
Col. E Fund Balance & Non-Tax Income		1,223,766	1,387,207	1,922,207	2,205,272	14.73%
Col. F Property Tax	18					0.00%
RESOURCES	19	1,223,766	1,387,207	1,922,207	2,205,272	14.73%
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REQUIREMENTS**		(A)	(B)	<u>(C)</u>	<u>(D)</u>	% increase
- EXPENDITURES AND FUND BALANCE	ELine	FYE	FYE	FYE	FYE	(decrease)
•		6-30-9 5	6-30-96	6-30-97	6-30-98	Over FY 97
•						Working
Expenditures						
1000 Liberal Arts & Sciences	20					0.00%
2000 Vocational and Technical	21				•	0.00%
3000 Adult Education	22					0.00%
4000 Cooperative Programs/Services	23	1,127,463	1,387,207	1,922,207	2,148,699	11.78%
5000 Administration	24					0.00%
6000 Student Services	25					0.00%
7000 Learning Resources	26					0.00%
8000 Physical Plant	27					0.00%
9000 General Institution	28	96.303			56,573	0.00%
	29	,			•	
	30					
Transfers/Adjustments	31					
Col. *C Total Expenditures	32	1,223,766	1,387,207	1,922,207	2,205,272	14.73%
Col D Ending Fund Balance		0	0	_	_,,_,	
Cot D Eliuling Fully Datalice	3434			•	•	• • • • • • • • • • • • • • • • • • • •
•	33	•			•	
DEOLINDEMENTS		_	1 387 207	1,922 207	2 205 272	14.73%
REQUIREMENTS	34	1,223,766	1,387,207	1,922,207	2,205,272 56 573	
Salaries	34 35	1,223,766 140,898		•	56,573	0.00%
Salaries Services	34 35 36	1,223,766 140,898 254,881	1,387,207 180,000	•		0.00% 160.00%
Salaries Services Materials, Supplies & Travel	34 35 36 37	1,223,766 140,898 254,881 8,100	180,000	500,000	56,573 1,300,000	0.00% 160.00% 0.00%
Salaries Services Materials, Supplies & Travel Other Current + Transfers	34 35 36 37 38	1,223,766 140,898 254,881 8,100 819,887		500,000 1,422,207	56,573 1,300,000 848,699	0.00% 160.00% 0.00% -40.33%
Salaries Services Materials, Supplies & Travel	34 35 36 37	1,223,766 140,898 254,881 8,100	180,000	500,000 1,422,207 0	56,573 1,300,000 848,699	0.00% 160.00% 0.00% -40.33% 0.00%



SUPPLEMENTAL DETAIL State Totals

2. GENERAL FUND Restricted		Actual	Actual	Working	Estimated	% increase
RESOURCES**		(A) FYE	(B) FYE	(C) FYE	(D)	(decrease)
RECEIPTS	Lino				FYE	Over FY 97
- REOLIF 13	Line	6-30-95	6-30-96	06-30-97	06-30-98	Working
Beginning Fund Balance Non-Tax Income	1	11,198,104	7,367,454	9,141,285	7,007,494	-23.34%
400-409 Student Fees	2	299,003	206,111	676,770	788,883	10 570/
410-414 Tuition	3	1,862,286	1,967,261	1,678,539	1,952,994	16.57%
421 State General Aid	4	276,358	689,005	403,215	790,403	16.35%
429/426 State Aid (Other)	5	3,150,206	3,818,243	3,373,364	4,230,020	96.03% 25.39%
430-449 Federal Aid	6	9,413,589	9,169,133	13,531,525	13,699,991	25.39% 1.24%
450-469 Sales - Service	7	1,576,569	1,701,260	572,250	295,718	
470-499 Other (Except as noted below)	8	24,321,977	28,072,563	31,515,032	33,363,400	-48.32% 5.87%
480 Proceeds from Sale of Certificates	_	10,867,409	11,907,992	31,756,707	41,584,014	
481 New Jobs Training	10	2,900,347	523,153	612,352	774,766	30.95%
487 NJT Incremental Revenue	- 11	979,289		735,000		
488 NJT Withholding Revenue	12	•	740,149	•	835,000	
400 1401 Willing Havenua		262,561	436,758	500,000	525,000	
	13	0	0	0	0	
Drior Voor Adicatment	14	. 0		0	0	0.00%
Prior Year Adjustment	15	0	(19,465)	0	0	0.00.0
S/T Non-Tax Income	16	55,909,594	59,212,164	85,354,754	98,840,189	
Col. E Fund Balance & Non-Tax Income		67,107,698	66,579,618	94,496,039	105,847,683	
Col. F Property Tax	18	7,002,846	8,243,363	8,406,872	9,266,663	
RESOURCES	19	74,110,543	74,822,980	102,902,911	115,114,346	11.87%
DECLUDENTATIO**		/A\	(D)	(0)	(5)	
REQUIREMENTS**		(A)	(B)	(C)	(D)	% increase
EVERTIBEE AND CHAR DALANCE						
EXPENDITURES AND FUND BALANCE	Line	FYE	FYE	FYE	FYE	(decrease)
EXPENDITURES AND FUND BALANCE	Line					(decrease) Over FY 97
*.	Line	FYE	FYE	FYE	FYE	(decrease)
Expenditures		FYE 6-30-95	FYE 6-30-96	FYE 6-30-97	FYE 6-30-98	(decrease) Over FY 97 Working
Expenditures 1000 Liberal Arts & Sciences	20	FYE 6-30-95 326,384	FYE 6-30-96 292,069	FYE 6-30-97 130,982	FYE 6-30-98 325,029	(decrease) Over FY 97 Working 148.15%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical	20 21	FYE 6-30-95 326,384 5,747,211	FYE 6-30-96 292,069 8,694,519	FYE 6-30-97 130,982 9,432,864	FYE 6-30-98 325,029 10,820,554	(decrease) Over FY 97 Working 148.15% 14.71%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education	20 21 22	FYE 6-30-95 326,384 5,747,211 5,534,233	FYE 6-30-96 292,069 8,694,519 4,618,925	FYE 6-30-97 130,982 9,432,864 7,160,477	FYE 6-30-98 325,029 10,820,554 7,583,746	(decrease) Over FY 97 Working 148.15% 14.71% 5.91%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services	20 21 22 23	FYE 6-30-95 326,384 5,747,211 5,534,233 36,595,593	FYE 6-30-96 292,069 8,694,519 4,618,925 37,355,877	FYE 6-30-97 130,982 9,432,864 7,160,477 59,699,790	FYE 6-30-98 325,029 10,820,554 7,583,746 73,206,922	(decrease) Over FY 97 Working 148.15% 14.71% 5.91% 22.63%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration	20 21 22 23 24	5747,211 5,534,233 36,595,593 2,334,405	292,069 8,694,519 4,618,925 37,355,877 3,071,389	FYE 6-30-97 130,982 9,432,864 7,160,477 59,699,790 6,522,211	FYE 6-30-98 325,029 10,820,554 7,583,746 73,206,922 6,123,618	(decrease) Over FY 97 Working 148.15% 14.71% 5.91% 22.63% -6.11%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services	20 21 22 23 24 25	5747,211 5,534,233 36,595,593 2,334,405 1,732,362	292,069 8,694,519 4,618,925 37,355,877 3,071,389 1,713,367	FYE 6-30-97 130,982 9,432,864 7,160,477 59,699,790 6,522,211 2,386,041	FYE 6-30-98 325,029 10,820,554 7,583,746 73,206,922 6,123,618 2,332,445	(decrease) Over FY 97 Working 148.15% 14.71% 5.91% 22.63% -6.11% -2.25%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26	FYE 6-30-95 326,384 5,747,211 5,534,233 36,595,593 2,334,405 1,732,362 749,451	292,069 8,694,519 4,618,925 37,355,877 3,071,389 1,713,367 305,829	FYE 6-30-97 130,982 9,432,864 7,160,477 59,699,790 6,522,211 2,386,041 466,665	FYE 6-30-98 325,029 10,820,554 7,583,746 73,206,922 6,123,618 2,332,445 369,790	(decrease) Over FY 97 Working 148.15% 14.71% 5.91% 22.63% -6.11% -2.25% -20.76%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27	574 326,384 5,747,211 5,534,233 36,595,593 2,334,405 1,732,362 749,451 2,873,950	292,069 8,694,519 4,618,925 37,355,877 3,071,389 1,713,367 305,829 2,552,642	FYE 6-30-97 130,982 9,432,864 7,160,477 59,699,790 6,522,211 2,386,041 466,665 2,073,110	FYE 6-30-98 325,029 10,820,554 7,583,746 73,206,922 6,123,618 2,332,445 369,790 1,769,014	(decrease) Over FY 97 Working 148.15% 14.71% 5.91% 22.63% 6.11% -2.25% -20.76% -14.67%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources	20 21 22 23 24 25 26 27 28	574 326,384 5,747,211 5,534,233 36,595,593 2,334,405 1,732,362 749,451 2,873,950 5,789,204	292,069 8,694,519 4,618,925 37,355,877 3,071,389 1,713,367 305,829 2,552,642 6,232,078	FYE 6-30-97 130,982 9,432,864 7,160,477 59,699,790 6,522,211 2,386,041 466,665 2,073,110 6,432,239	FYE 6-30-98 325,029 10,820,554 7,583,746 73,206,922 6,123,618 2,332,445 369,790 1,769,014 5,556,384	(decrease) Over FY 97 Working 148.15% 14.71% 5.91% 22.63% -6.11% -2.25% -20.76% -14.67% -13.62%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant	20 21 22 23 24 25 26 27 28 29	574 326,384 5,747,211 5,534,233 36,595,593 2,334,405 1,732,362 749,451 2,873,950 5,789,204	292,069 8,694,519 4,618,925 37,355,877 3,071,389 1,713,367 305,829 2,552,642 6,232,078 845,000	FYE 6-30-97 130,982 9,432,864 7,160,477 59,699,790 6,522,211 2,386,041 466,665 2,073,110 6,432,239 1,295,000	FYE 6-30-98 325,029 10,820,554 7,583,746 73,206,922 6,123,618 2,332,445 369,790 1,769,014 5,556,384 1,185,000	(decrease) Over FY 97 Working 148.15% 14.71% 5.91% 22.63% 6.11% -2.25% -20.76% -14.67% -13.62% -8.49%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29	FYE 6-30-95 326,384 5,747,211 5,534,233 36,595,593 2,334,405 1,732,362 749,451 2,873,950 5,789,204 0	292,069 8,694,519 4,618,925 37,355,877 3,071,389 1,713,367 305,829 2,552,642 6,232,078 845,000 0	FYE 6-30-97 130,982 9,432,864 7,160,477 59,699,790 6,522,211 2,386,041 466,665 2,073,110 6,432,239 1,295,000 0	FYE 6-30-98 325,029 10,820,554 7,583,746 73,206,922 6,123,618 2,332,445 369,790 1,769,014 5,556,384 1,185,000	(decrease) Over FY 97 Working 148.15% 14.71% 5.91% 22.63% 6.11% -2.25% -20.76% -14.67% -13.62% -8.49% 0.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 326,384 5,747,211 5,534,233 36,595,593 2,334,405 1,732,362 749,451 2,873,950 5,789,204 0 0 4,428	FYE 6-30-96 292,069 8,694,519 4,618,925 37,355,877 3,071,389 1,713,367 305,829 2,552,642 6,232,078 845,000 0	FYE 6-30-97 130,982 9,432,864 7,160,477 59,699,790 6,522,211 2,386,041 466,665 2,073,110 6,432,239 1,295,000 0 206,426	FYE 6-30-98 325,029 10,820,554 7,583,746 73,206,922 6,123,618 2,332,445 369,790 1,769,014 5,556,384 1,185,000	(decrease) Over FY 97 Working 148.15% 14.71% 5.91% 22.63% -6.11% -2.25% -20.76% -14.67% -13.62% -8.49% 0.00% -100.00%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures	20 21 22 23 24 25 26 27 28 29 30 31 32	FYE 6-30-95 326,384 5,747,211 5,534,233 36,595,593 2,334,405 1,732,362 749,451 2,873,950 5,789,204 0 4,428 61,687,221	FYE 6-30-96 292,069 8,694,519 4,618,925 37,355,877 3,071,389 1,713,367 305,829 2,552,642 6,232,078 845,000 0 0 65,681,695	FYE 6-30-97 130,982 9,432,864 7,160,477 59,699,790 6,522,211 2,386,041 466,665 2,073,110 6,432,239 1,295,000 0 206,426 95,805,805	FYE 6-30-98 325,029 10,820,554 7,583,746 73,206,922 6,123,618 2,332,445 369,790 1,769,014 5,556,384 1,185,000	(decrease) Over FY 97 Working 148.15% 14.71% 5.91% 22.63% -6.11% -2.25% -20.76% -14.67% -13.62% 0.00% 14.06%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution	20 21 22 23 24 25 26 27 28 29 30 31	FYE 6-30-95 326,384 5,747,211 5,534,233 36,595,593 2,334,405 1,732,362 749,451 2,873,950 5,789,204 0 0 4,428	FYE 6-30-96 292,069 8,694,519 4,618,925 37,355,877 3,071,389 1,713,367 305,829 2,552,642 6,232,078 845,000 0	FYE 6-30-97 130,982 9,432,864 7,160,477 59,699,790 6,522,211 2,386,041 466,665 2,073,110 6,432,239 1,295,000 0 206,426	FYE 6-30-98 325,029 10,820,554 7,583,746 73,206,922 6,123,618 2,332,445 369,790 1,769,014 5,556,384 1,185,000	(decrease) Over FY 97 Working 148.15% 14.71% 5.91% 22.63% -6.11% -2.25% -20.76% -14.67% -13.62% 0.00% 14.06%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 326,384 5,747,211 5,534,233 36,595,593 2,334,405 1,732,362 749,451 2,873,950 5,789,204 0 0 4,428 61,687,221 12,423,322	FYE 6-30-96 292,069 8,694,519 4,618,925 37,355,877 3,071,389 1,713,367 305,829 2,552,642 6,232,078 845,000 0 0 65,681,695 9,141,285	FYE 6-30-97 130,982 9,432,864 7,160,477 59,699,790 6,522,211 2,386,041 466,665 2,073,110 6,432,239 1,295,000 0 206,426 95,805,805 7,097,106	FYE 6-30-98 325,029 10,820,554 7,583,746 73,206,922 6,123,618 2,332,445 369,790 1,769,014 5,556,384 1,185,000 (0 109,272,502 5,841,844	(decrease) Over FY 97 Working 148.15% 14.71% 5.91% 22.63% -6.11% -2.25% -20.76% -14.67% -13.62% -8.49% 0.00% 14.06% 17.69%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 326,384 5,747,211 5,534,233 36,595,593 2,334,405 1,732,362 749,451 2,873,950 5,789,204 0 4,428 61,687,221 12,423,322 74,110,543	FYE 6-30-96 292,069 8,694,519 4,618,925 37,355,877 3,071,389 1,713,367 305,829 2,552,642 6,232,078 845,000 0 0 65,681,695 9,141,285 74,822,980	FYE 6-30-97 130,982 9,432,864 7,160,477 59,699,790 6,522,211 2,386,041 466,665 2,073,110 6,432,239 1,295,000 0 206,426 95,805,805 7,097,106	FYE 6-30-98 325,029 10,820,554 7,583,746 73,206,922 6,123,618 2,332,445 369,790 1,769,014 5,556,384 1,185,000 (0 109,272,502 5,841,844	(decrease) Over FY 97 Working 148.15% 14.71% 5.91% 22.63% -6.11% -2.25% -20.76% -14.67% -13.62% -8.49% 0.00% 14.06% 17.69% 11.87%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries	20 21 22 23 24 25 26 27 28 29 30 31 32 33	FYE 6-30-95 326,384 5,747,211 5,534,233 36,595,593 2,334,405 1,732,362 749,451 2,873,950 5,789,204 0 4,428 61,687,221 12,423,322 74,110,543 11,932,265	FYE 6-30-96 292,069 8,694,519 4,618,925 37,355,877 3,071,389 1,713,367 305,829 2,552,642 6,232,078 845,000 0 0 65,681,695 9,141,285 74,822,980 12,547,891	FYE 6-30-97 130,982 9,432,864 7,160,477 59,699,790 6,522,211 2,386,041 466,665 2,073,110 6,432,239 1,295,000 0 206,426 95,805,805 7,097,106 102,902,911 14,571,829	FYE 6-30-98 325,029 10,820,554 7,583,746 73,206,922 6,123,618 2,332,445 369,790 1,769,014 5,556,384 1,185,000 (0 109,272,502 5,841,844	(decrease) Over FY 97 Working 148.15% 14.71% 5.91% 22.63% 6.11% 7.2.25% 7.20.76% 7.13.62% 7.10.00% 14.06% 1.1.87% 7.13.95%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	FYE 6-30-95 326,384 5,747,211 5,534,233 36,595,593 2,334,405 1,732,362 749,451 2,873,950 5,789,204 0 4,428 61,687,221 12,423,322 74,110,543 11,932,265 25,523,158	FYE 6-30-96 292,069 8,694,519 4,618,925 37,355,877 3,071,389 1,713,367 305,829 2,552,642 6,232,078 845,000 0 0 65,681,695 9,141,285 74,822,980 12,547,891 28,868,837	FYE 6-30-97 130,982 9,432,864 7,160,477 59,699,790 6,522,211 2,386,041 466,665 2,073,110 6,432,239 1,295,000 0 206,426 95,805,805 7,097,106 102,902,911 14,571,829 54,157,364	FYE 6-30-98 325,029 10,820,554 7,583,746 73,206,922 6,123,618 2,332,445 369,790 1,769,014 5,556,384 1,185,000 (0 109,272,502 5,841,844 115,114,346 16,604,155 58,643,983	(decrease) Over FY 97 Working 148.15% 14.71% 5.91% 22.63% -6.11% -2.25% -20.76% -14.67% -13.62% -8.49% 0.00% 14.06% 17.69% 11.87% 13.95% 8.28%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 326,384 5,747,211 5,534,233 36,595,593 2,334,405 1,732,362 749,451 2,873,950 5,789,204 0 4,428 61,687,221 12,423,322 74,110,543 11,932,265 25,523,158 2,154,369	FYE 6-30-96 292,069 8,694,519 4,618,925 37,355,877 3,071,389 1,713,367 305,829 2,552,642 6,232,078 845,000 0 0 65,681,695 9,141,285 74,822,980 12,547,891 28,868,837 2,377,392	FYE 6-30-97 130,982 9,432,864 7,160,477 59,699,790 6,522,211 2,386,041 466,665 2,073,110 6,432,239 1,295,000 0 206,426 95,805,805 7,097,106 102,902,911 14,571,829 54,157,364 2,816,363	FYE 6-30-98 325,029 10,820,554 7,583,746 73,206,922 6,123,618 2,332,445 369,790 1,769,014 5,556,384 1,185,000 (0 109,272,502 5,841,844 115,114,346 16,604,153 58,643,983 3,358,883	(decrease) Over FY 97 Working 148.15% 14.71% 5.91% 22.63% -6.11% -2.25% -20.76% -14.67% -13.62% -8.49% 0.00% 14.06% 1-17.69% 11.87% 7 13.95% 8.28% 7 19.26%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel Other Current + Transfers	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 326,384 5,747,211 5,534,233 36,595,593 2,334,405 1,732,362 749,451 2,873,950 5,789,204 0 4,428 61,687,221 12,423,322 74,110,543 11,932,265 25,523,158 2,154,369 18,528,299	FYE 6-30-96 292,069 8,694,519 4,618,925 37,355,877 3,071,389 1,713,367 305,829 2,552,642 6,232,078 845,000 0 65,681,695 9,141,285 74,822,980 12,547,891 28,868,837 2,377,392 16,496,391	FYE 6-30-97 130,982 9,432,864 7,160,477 59,699,790 6,522,211 2,386,041 466,665 2,073,110 6,432,239 1,295,000 0 206,426 95,805,805 7,097,106 102,902,911 14,571,829 54,157,364 2,816,363 19,615,767	FYE 6-30-98 325,029 10,820,554 7,583,746 73,206,922 6,123,618 2,332,445 369,790 1,769,014 5,556,384 1,185,000 (0 109,272,502 5,841,844 115,114,346 16,604,153 58,643,983 3,358,883 25,423,522	(decrease) Over FY 97 Working 148.15% 14.71% 5.91% 22.63% 6.11% -2.25% -20.76% -14.67% -13.62% -8.49% 0.00% 14.06% 1-17.69% 11.87% 7 13.95% 8.28% 7 19.26% 2 9.61%
Expenditures 1000 Liberal Arts & Sciences 2000 Vocational and Technical 3000 Adult Education 4000 Cooperative Programs/Services 5000 Administration 6000 Student Services 7000 Learning Resources 8000 Physical Plant 9000 General Institution Transfers/Adjustments Col. *C Total Expenditures Col D Ending Fund Balance REQUIREMENTS Salaries Services Materials, Supplies & Travel	20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	FYE 6-30-95 326,384 5,747,211 5,534,233 36,595,593 2,334,405 1,732,362 749,451 2,873,950 5,789,204 0 4,428 61,687,221 12,423,322 74,110,543 11,932,265 25,523,158 2,154,369 18,528,299 3,212,678	FYE 6-30-96 292,069 8,694,519 4,618,925 37,355,877 3,071,389 1,713,367 305,829 2,552,642 6,232,078 845,000 0 0 65,681,695 9,141,285 74,822,980 12,547,891 28,868,837 2,377,392 16,496,391 4,043,752	FYE 6-30-97 130,982 9,432,864 7,160,477 59,699,790 6,522,211 2,386,041 466,665 2,073,110 6,432,239 1,295,000 0 206,426 95,805,805 7,097,106 102,902,911 14,571,829 54,157,364 2,816,363 19,615,767 3,793,539	FYE 6-30-98 325,029 10,820,554 7,583,746 73,206,922 6,123,618 2,332,445 369,790 1,769,014 5,556,384 1,185,000 (109,272,502 5,841,844 115,114,346 16,604,15; 58,643,98; 3,358,88; 25,423,52; 4,678,900	(decrease) Over FY 97 Working 148.15% 14.71% 5.91% 22.63% -6.11% -2.25% -20.76% -14.67% -13.62% -8.49% 0.00% 14.06% 1-17.69% 11.87% 7 13.95% 8.28% 7 19.26% 2 9.61% 3 23.34%



COMMUNITY COLLEGE NARRATIVES

To partially explain the proposed 1998 budget data, each community college prepared a narrative that highlights aspects of their projected FY 98 budget activities. In many instances the data provided linkages from the FY 98 budget and the institution's strategic plan.

The following section is information provided by Iowa's fifteen community colleges and are included as submitted, with no editing by our staff. The narratives for all 15 community colleges are shown on pages 39-57.



Northeast Iowa Community College

1) How enrollment fluctuations have impacted the College.

Northeast Iowa Community College has continued to experience significant enrollment increases, and expects those increases to continue. Credit hours increased 19% for the fall semester 1996, and unduplicated head count increased 14%. Both campus enrollments continue to grow, which places increasing pressure on financial and human resources. Northeast Iowa Community College enrollments have increased 175% in the last ten years. Continuing Education has over 50,000 registrations each year, most of them in courses related to employment. There is an urgent need for additional full-time general education faculty to maintain instructional quality as well as to provide greater continuity and coordination of the general education curriculum.

2) Unforeseen expenditures.

Northeast Iowa Community College continues to make major expenditures in areas of technology and infrastructure improvements. Last year Northeast Iowa Community College developed and implemented an ongoing 3-year replacement plan for all instructional lab computers, and major expenditures were also made to upgrade the college telephone system. To assist in dealing with continued strong enrollment increases at the Peosta Campus, the college purchased, and is remodeling, a building in downtown Dubuque for additional credit classes. This project will be done in two phases, due to other significant capital needs of the college. College buildings, roads, energy management, and grounds continue to get a high priority. A geothermal energy system has been installed to replace an inefficient and inadequate system at the Calmar Campus.

3) Cash flow problems; improvement in fund balance.

Cash flow has improved due to timely state payments, which has significantly reduced the college need to make use of ISCAP borrowing. The fund balance was able to be increased to 5.5% of annual expenditures, but still is below our goal of 8.3% of annual expenditures, which remains very difficult to achieve, due to inadequate increases in overall state funding, increased stress from significant enrollment increases, and the college desire to keep any tuition increases modest.

4) Successes in new programs and initiatives.

Northeast Iowa Community College, in partnership with the National Safety Council, has raised over \$1,000,000 in matching contributions over the last two years, to meet goals needed to construct the National Center for Agricultural Safety at the Peosta Campus. Northeast Iowa Community College also was a leader and major participant in assisting laid off workers at FDL, Ertl Toys and AMPI in retraining and updating job seeking skills. An Arboriculture program, Associate in Science in Agriculture, Micro-computer Specialist, and Network Administrator programs have been added. Continuing Education and Economic Development have an integrated team concept approach in serving the needs of business and industry, and the effectiveness of this model is evidenced in enrollment growth and expanded revenues, which have been accomplished with minimum staffing increases. One very effective approach Northeast Iowa Community College implemented is the use of three portable computer labs to provide computer and CNC training for business industry.

5) Changes in leadership and organization.

No changes in leadership or organization have occurred at Northeast Iowa Community College.

6) Possible methods of funding Iowa's community colleges.



A funding system that responds to enrollment increases needs to be developed and implemented. State aid, as a percentage of total revenue, has declined significantly, and Northeast Iowa Community College students continue to bear an increasing percentage of that cost. A funding method for state aid needs to allow the state's community colleges to maintain the open door policy to meet the needs of our students.

7) New initiatives which may require major expenditures.

Northeast Iowa Community College, on September 9, 1997, will be seeking approval of a six cent mill levy for instructional equipment, which is desperately needed. Aging buildings and equipment will continue to require major expenditures of plant funds at Northeast Iowa Community College. Enrollment increases at both campuses will require new or expanded facilities, however, current and projected plant fund resources are inadequate to meet that need.

8) Possible future revenue/expenditure difficulties.

Continued enrollment increases at both campuses will require new and/or expanded facilities, however, current and projected resources from the plant fund will be inadequate to fully address those needs. Also, the changing technology demands of our vocational technical programs will not be able to be fully met, even with the passage of a six cent levy.

9) Infrastructure plans: current and next 2-3 years, or more, if known.

Northeast Iowa Community College will continue to make major infrastructure expenditures simply to repair or replace existing HVAC systems, building roofs, campus drives, and parking facilities. The second phase of remodeling of the Dubuque Center, and a Calmar Campus maintenance facility also have a big priority.



North Iowa Area Community College

Review of NIACC's existing strategic plan and development of a new three to five year plan is a significant initiative in FY 97. NIACC's FY 98 budget reflects its commitment to maintaining a sound financial basis that is essential in the college's aggressive pursuit of the goals outlined in its newly developing three to five year strategic plan.

After two years of declining enrollment, it appears that enrollment has stabilized. Continued growth in Tech Prep and Post Secondary Option programming contributes to the constant enrollment. NIACC's Board of Trustees approved a 3.9% increase in tuition and fees for FY 98. Increased tuition and fees continue to place financial pressures on many of our students.

Tech Prep and post secondary option programs continue to represent a significant part of the college's strategic goal to develop and expand secondary school partnerships. In FY 97, NIACC in conjunction with several area high schools opened a Tech Prep Automotive hub at the Clear Lake High School. Last fall, twelve students enrolled in the program and it appears that eleven will enroll in the second year component. Plans exist in the FY 98 budget for the establishment of a Mechanical Design Hub and a Manufacturing Technology hub.

In FY 97, NIACC and three school districts formed a partnership to open an alternative school. Several other school districts have approached the college concerning sites for FY 98. It appears that this will be a successful partnership between the College and local schools, although it places additional administrative responsibilities on existing staff.

Development of vocational programs has been an integral part of NIACC's strategic plan and will continue to be in the future. In FY 98, NIACC will offer a new two-year Manufacturing Technology program. This spring we plan to hire an instructor to develop curriculum. The instructor will also help in the design of the addition being built on to the Careers building to house the new program. The existing budget and private donations provide the start-up costs for this program. NIACC has identified several new vocational programs that would expand opportunities for Area II residents. Lack of state funding for program development handicaps NIACC's ability to aggressively pursue those programs.

Technology is a strategic priority for the college. NIACC began a comprehensive technology initiative in FY 96. With state of the art technology now found in all academic disciplines, substantial resources are required to keep the technology updated. In September 1996, the College was successful in renewing its voted tax levy for an additional ten years. Although renewal of the levy will help us continue our commitment to technology, it will not be sufficient. In fact, legislative rollbacks in local property assessment values actually resulted in an annual loss of \$20,000 in revenue generated by this levy.

Increased reliance on tuition, decreased property tax revenue, technology demands, stagnant general aid and lack of state support for new programs represent significant concerns as NIACC's new strategic plan unfolds. NIACC's FY 98 budget reflects its need to develop resources through private funding, partnerships, and innovation in order to achieve its goals.



Iowa Lakes Community College

Once again, we compile a budget with the major ingredients unknown; state general aid, salary and benefit increases, and changes in tuition and fees. We are planning to increase revenue from FY 97 for the General Unrestricted Fund \$625,000 or 4.84%. We are planning for a balanced budget for FY 98, which means our expenditures are expected to raise 4.84% also. Total expenditures in the General Unrestricted Fund will increase the same proportion, as we are planning for a balance budget.

In the General Restricted Fund, the various tax levy areas are analyzed and taxes are levied according to our needs, less the estimated fund balance expected on June 30, 1997. There are two major areas covered in this fund's budget which provide latitude in planning. Allowances are made in revenues and expenditures for anticipated grants and New Jobs Training Projects. Neither of these areas affect the levy of property tax, but if not covered, an amendment in the budget would have to be done.

The budget planning process begins with the published budget. Along the way, the unknown pieces are identified and adjustments are made with a tentative working budget in place by June 30, 1997. A lot of activities occur during the summer, and in the middle of September the enrollment is known and a major budget review is done. Following this review, minor changes are completed, then, the process begins for the following year.



Northwest Iowa Community College

The estimated FY 97 unrestricted budget is \$98,000 higher than the proposed budget for FY 98. This is due to the fact that the college received a \$200,000 loan from the local Rural Electric Cooperative to add two additional ICN portable classroom units during fiscal '97. That \$200,000 loan expenditure is reflected in the FY 97 estimate.

The restricted budget for FY 98 is much higher than the actual estimate for FY 97. This is due to the fact that the college is estimating more activity with the 260E projects. Unemployment compensation is increased as the college is anticipating, and has had over the past year, a larger amount of unemployment claims than we have the past couple of years. Tort liability and insurance levies will remain the same as the college's property and casualty insurance premiums have not varied appreciably in the last number of years. Early retirement again this year reflects one faculty member taking advantage of the early retirement program compared with two in the previous year.

The plant fund's negative fund balance reflects bonds and interest due for the construction of the college apartment building.

The college's proposed estimated tax rate per \$1,000 valuation for FY 97 was .507 cents and the college's estimated tax rate per \$1,000 for FY 98 is .4988 cents.



Iowa Central Community College

Areas affecting the financial and operating condition of Iowa Central Community College (Merged Area V) for the 1997-1998 budget year:

1. Enrollment changes:

After decreases in enrollment in 1994-95 in Arts and Sciences and Applied Sciences and Technologies, enrollment (head count) has increased in each semester in 1995-96 and each semester in 1996-97. A 3 percent increase in enrollment is anticipated in 1997-98.

2. Unforeseen expenditures or revenues:

A technology planning team has prepared a three-year technology plan for the College to address training, support, and equipment needs. Second year expenditures of near \$250,000 are anticipated in 1997-98.

A major concern is the continued deferral of maintenance and repair of buildings and other infrastructure needs. The College Board has approved, beginning in 1996-97, the use of Unrestricted General Fund moneys for equipment and infrastructure expenses in an amount equal to 25 percent of the cost of utilities paid in the plant fund to increase 25 percent a year for a total period of four years. The amount for the 1997-98 budget is \$250,000.

Property tax revenue will remain very near equal to 1996-97. Property valuations rose less than one half of one percent for 1997-98.

3. Planned increases/decreases in tuition and fees:

A projected increase of 3 percent in enrollment next fall is expected to generate an estimated additional \$100,000 in tuition revenue. The tuition rate in 1996-97 was \$55 per credit hour. The rate has not been approved for 1997-98.

4. Cash flow and fund balance status:

Monthly receipt of state general aid has had a positive affect on cash flow.

The June 30, 1996, cash balance was \$804,360 and the fund balance was \$594,879 in the Unrestricted General Fund. The June 30, 1997, and June 30, 1998, balances are expected to remain near the same levels. The fund balance would represent less than 5 percent of expenditures, almost 3 percent below the state average fund balance for community colleges. A goal is to achieve and then maintain a minimum fund balance of approximately \$1,200,000 which is equal to one month's expenditures.



5. Success in new programs and initiatives; changes in curricula:

Partnerships with business and industry continue to be developed.

A team has been organized to develop the plans and guidelines to implement a Continuous Quality Improvement process.

The college is currently involved with several Area V school districts in the operation of Alternative High Schools.

A Flexographic Printing Program is planned for fall 1997. The current one-year Industrial Machining Program will be expanded to a two-year Manufacturing Technologies Program.

The College curriculum is reviewed on an ongoing basis.

6. Changes in leadership and organization:

Staffing and the organization structure of the College continue to be addressed. Vacancies are reviewed for elimination or consolidation.



Iowa Valley Community College District

The following assumptions were used in building budget estimates. With the certified budget as a base, we will move to a working budget for 97/98 updating for the effect of collective bargaining, enrollment, attrition, state aid, actual 96/97 totals, as well as input from staff and deans.

The fund 1 operating budget revenue is estimated to increase \$664,150 or 4.8% to \$14,320,871. Expense is estimated to increase \$1,068,251 or 7.9% to \$14,520,871. Because we must certify the level of expense, we need to anticipate the expense resulting from a "use of fund balance." Certifying that level of expense does not obligate our spending that amount if revenues do not meet anticipated levels.

Expense:

Salaries +6%
Services +3%
Materials & Supplies No Change
Travel No Change
Capital Outlay Transfers & Other +37%

Revenue:

State Aid +6%
Fees & Tuition No Change
Other State No Change
Federal No Change
Sales, Services & Other +24%

After having reached our goal, we continue to monitor fund balance and our progress relative to the moving target of the 1/12 of expenditures. This budget projects a \$100,000 contribution to fund balance from 97/98 operations in fund 1 but shows a \$200,000 reduction because of an estimated use of fund balance of \$300,000. The \$300,000 use of fund balance is estimated and is in part that portion of this year's (96/97) release of fund balance not yet spent and an estimate of next year's (97/98) release of fund balance to be determined at year end (6/30/97).



Hawkeye Community College

The FY 98 college operating plan for Hawkeye Community College is linked directly with the college's three-year strategic plan updated in 1996 through a comprehensive planning process. The College's strategic plan includes seven strategic priorities for operation and advancement of the institution in view of the current and projected environment of the community and college service area.

Based on recent and continuing enrollment growth at Hawkeye the plan includes a focus on enrollment management including implementation of recruitment, retention, advising, and marketing plans. Additional staff may be necessary to fully implement academic advising for students and measurement of student outcomes and educational quality. The college has applied for a three year Trio Grant to help carry out this obligation.

Related to enrollment management is the College's priority in strategic planning to increase access to educational opportunities and related services for under served populations, especially minorities. This priority will be addressed in the College's operating plan with special emphasis in minority recruitment and decreasing potential access barriers for students. Efforts will also be made to enhance the quality of campus life for students through increased curricular offerings related to diversity issues and cultural awareness activities, services to special populations, and centralizing student services.

Throughout the College's strategic planning implementation, emphasis has been given to developing decision-making process based on data collection, analysis, and interpretation. Coordination of computer utilization, increased research and assessment processes, and development of processes for sharing information and communicating institutional priorities are included in the College's operating plan for FY 98.

Strategic priorities are included in the College's operating plan for development and maintenance of physical resources to support enrollment and deliver quality instruction. Related to this priority are strategic goals emphasizing facility, infrastructure, and grounds improvement and further development of educational programs' equipment and instructional support. Instruction equipment budgets for FY98 will be increased by \$365,000.

The College's strategic plan also includes identification of continuing needs for revision of educational programs and exploration of new programs to better serve constituents. Strategic objectives and goals related to this priority will include updating instructional methodology and delivery and modernization of equipment in some program areas. Promotion of applied academics, distance learning opportunities, collaboration and partnerships, and formalized academic program review will be continued in the FY 98 operating plan.

Interwoven throughout the College's strategic plan implementation is the continuing need for staff development of personnel with attention to staffing needs to maintain and increase services to students and the community. The College is also planning for the potential replacement of staff who may be retiring. This operating plan includes consideration for planned changes in administrative organization and recruitment and hiring of new faculty based on projected enrollment increases especially for added fulltime faculty to meet the 10% per enrollment growth in the arts and sciences transfer program.

The FY 98 operating plan for Hawkeye Community College has been developed with priority given to maintain fiscal stability through comprehensive planning and budgeting processes with continuing emphasis on accountability in all college practices and activities. The plan also takes into account the need for addressing cash flow and increasing the college's fund balance. To help students and parents plan for their higher education costs, Hawkeye will again freeze its tuition rates for the third consecutive year. Special attention is also being given in the upcoming fiscal year to decreasing program and student fees.



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Eastern Iowa Community College District

The Eastern Iowa Community College District (EICCD) strives to provide accessible quality educational programs and services which anticipate and respond to personal and community needs and expectations. These efforts will reflect an active commitment to excellence, to lifelong learning, and to cooperation with all segments of the community.

The District expects a slight increase in credit and noncredit enrollments due to the implementation of a comprehensive annual enrollment plan. Improvements are expected in the areas of marketing, recruitment, financial aid, orientation, advising, and retention.

The District continues a conservative strategy toward hiring full-time employees and other types of long-term expenditures. Facility and technology needs are major challenges as the District addresses a network-infrastructure, phone system, personal computers, up-to-date instructional equipment, and physical facilities maintenance. Expectations to provide higher levels of service for the disabled are straining institutional resources.

The EICCD plans to implement a business-focused Associate of Applied Science degree program and a Sheet Metal Fabricator certificate program for the 1997 Fall term. Certificate courses in the Environmental Compliance and Technology Program are available from the internet and the remaining courses for the Associate Degree will be developed. Programs under investigation include PC Repair and Networking, Tool and Die Apprentice, Multimedia Specialist, Horticulture and Turf Management, Biotech Lab Technician, and Facilities Maintenance and Management. As in the past, the District continues to evaluate its programming carefully and to make adjustments to meet needs of the community.

The District continues its implementation of Continuous Quality Improvement (CQI) techniques and tools. An internal survey on organizational climate identified a need to develop further the concept of empowerment and a need to implement a reward/recognition system. In addition, greater effort is needed to practice CQI at the department-level worksite. These needs are incorporated into the section of the District's master plan for FY 1998.



Kirkwood Community College

Kirkwood Community College used the following assumptions in budget development for FY 1998.

FUND 1

The new money for general aid is based on the prorated share as presented in the Governor's recommendation for FY 98. We also included the prorated share of the technology appropriation recommended in the Governor's FY 98 budget. Those 2 appropriations represent \$889,200 in new general aid.

In the calculation for tuition we increased the per credit hour by \$2 and figured the growth based on our experience this year. This represents \$528,747.

The increase in property tax is an 8% increase representing \$177,097.

We increased college work study by \$100,000 for increased federal funding.

The total increase in revenue for fund 1 equals \$1,695,044.

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We calculated a 4% across the board salary increase and increased the fringe benefits accordingly which included removing the cap on IPERS. This represents a \$1,380,312 increase in total wages and benefits.

We increased maintenance and repair of equipment by \$37,000 to cover the additional cost in PC maintenance.

We increased utilities and postage by 5% for a total of \$48,620.

We increased materials and supplies for inflation by \$41,003.

Capital outlay increased \$234,326 for technology improvements.

The total increase in expenditures for fund 1 is \$1,751,260 representing a 4.61% increase.

FUND 2

Property tax for the nine cent equipment levy increased by 8% totaling \$78,709.

We did not levy any property tax for unemployment because of a positive fund balance.

The property tax levy for early retirement increased \$461,823 because of the large number of employees eligible for early retirement this year.

The property tax levy for insurance is reduced by \$251,073 because of a reduction in premium from the IMPACC consortium.

We also reduced the proceeds from the sale of bonds by \$551,684 because our Industrial New Jobs Training Program will not have as large of a bond sale as last year.

Incremental tax revenue and withholding tax revenue went up \$389,152 due to increased bond sale last year.



The total increase in revenue for Fund 2 is \$17,251.

We calculated a 4% across the board salary increase and increased the fringe benefits accordingly which included removing the cap on IPERS. This results in an increase of \$81,920.

We increased early retirement \$411,775 due to the large number of employees eligible this year.

We decreased insurance by \$133,073 because of the reduction in premium from IMPACC.

We reduced other contracted services and other current expenses by \$288,744 due to the reduced size of the bond sale.

We increased capital outlay by \$78,709 for technology improvements.

The total increase in expenditures for fund 2 is \$150,587.



Des Moines Area Community College

During FY 1997, our student enrollments have remained stable, reversing the slight declines over the previous three years, countering the demand for business and industry focused training continues to be strong, and many new and innovative projects and programs were initiated. We have completed a first-in-the-nation curriculum, which will allow employers to mitigate work skill deficiencies of the employees, as identified through a standardized test, Work Keys©. Other nontraditional services have allowed hundreds of ex-Monfort workers to participate in an English as a Second Language Program and ABE/GED skills are now offered at the Workforce Development Center on Keo Way. During FY 1997, our increased marketing effort has sharpened our public image, the University of Iowa MBA classroom in Newton and the Iowa State ICN room on the Urban Campus became operational, new programs in biotechnology and quality technology have encouraging enrollments, the Economic Development Group has signed over \$7 million in new training agreements and as the result of our implementation of new application software, and the "Year 2000 Problem" was solved without the need for additional funding.

The operating budget (Fund 1) is balanced and the fund equity to expenditure ratio has been maintained in accordance with sound business practices. Our budget projection has assumed a modest increase in State general funding, as the current funding climate seems to favor granting increases for specific projects. New State funding is anticipated for technology development and for the recently completed correctional facility located near Newton, as well as continued support for apprenticeship, Career Opportunities Program and Workforce Development projects.

This budget also reflects the Board's sensitivity to increases in the tuition rate, as tuition and fees have been raised \$2 (approximately 4%) per credit hour to \$51 per hour. Non-credit rates have been raised proportionately. As modest as these rates seem when compared to university rates, access is still barred to many working students, who are subject to increasingly strict federal and state financial aid and child care guidelines.

Assessed valuations within the District rose to a total of \$18.1 billion. Property taxes will decrease by 2.9% or \$253,000. These savings are generated from two sources. Approximately \$173,000, \$.0110 per \$1,000 assessed valuation, was saved in insurance cost, as a result of decreased cost, and from a decrease of \$.0235 in the early retirement levy, resulting from differences in the relative number and salary of those opting to choose this benefit in FY 1998.

The FY 1998 budget is primarily one of maintenance; however, there are a limited number of new initiatives, which have been funded primarily with internal budget savings from early retirement, employee replacement or assignment to a specially funded program, including:

- The addition of an Occupational Safety program to be offered in conjunction with the re-location of the Educational Division of the State OSHA department to the Ankeny Campus
- Staff development training for technical upgrading
- Expanded marketing efforts
- The addition of a Spanish instructor on the Urban Campus
- The use of COMPASS system to aid in student placement and retention, as well as a method to provide more efficient faculty advising
- Expansion of the College Work Study program, providing additional financial aid to qualifying students
- Addition of a second year of the Heating, Air Conditioning, Refrigeration Technology program



Expenditures in the Plant Fund (Fund 7) will include approximately \$1.2 million for the acquisition of state-of-the-art computer and educational equipment and \$1.0 million for debt service. Maintenance of the physical plant remains important and \$.5 million for facility maintenance has been budgeted in agreement with our rolling ten-year plan. In spite of the increased demand for energy on each campus, energy conservation techniques, such as the campus wide installation of energy efficient ballasts and lamps and the use of the thermal energy storage system have enabled the College to keep its utility cost per foot to the 1987 level.

Finally, this budget will allow DMACC to respond to market pressures to provide quality academic and vocational education needed by the individuals, business and industry within our District.



Western Iowa Tech Community College

Western Iowa Tech Community College continues to struggle with the growth in enrollment and services in an environment of stagnant state funding and declining local property tax revenues. It troubles the College and the Board to continually increase student tuition to make up for the shortfall in public support.

The current academic year has found the College with increased enrollments in all areas that it serves with an all-time record 3,276 credit students enrolled for the fall semester and an additional 6,200 students in ABE/GED programs as well as serving over 45,000 students in continuing and community education. The future looks bright as more and more citizens look to their local community college for life-long learning opportunities.

The stagnant property tax base in Merged Area XII continues to create a situation where we have "haves" and "have nots" within the state community college system. Those community colleges without sufficient property tax growth continue to struggle to balance the budget. The state needs to look very carefully at this situation.

The demand for infrastructure maintenance continues to be a major concern. The College struggles to recover any funds possible to update and repair an aging infrastructure. Roofs are in need of replacement, streets are in need of repair, and more efficient mechanical systems are needed to save ever-increasing energy costs. State assistance is needed to maintain the infrastructure of our community colleges.

Western Iowa Tech is proud to be the only college in the state to have retained *Tech* as part of its name. Our technical heritage continues to serve the students of northwest Iowa extremely well. We have instituted a program quality guarantee, thereby assuring our students, in writing, that they will receive a quality education from Western Iowa Tech Community College. We continue to build partnerships with local high schools, business, industry, and communities to synergize our resources. The College operates in a sound fiscal manner and will continue to do so in the future.



Iowa Western Community College

The following assumptions were utilized in preparing and compiling the FY98 Budget:

- \$1.00 per credit hour increase in Student Fees (\$6.00 in FY97 to \$7.00 in FY98)
- \$2.00 per credit hour increase in Tuition (3.2%)
- An anticipated rise in salary and benefit costs consistent with previous years increases.

FY98 will be the second year that IWCC will receive additional funds generated by the Six Cent Equipment Replacement Levy. Several programs received technological updates in FY97 as the levy generated \$275,000 in new revenues. The Learning Resources Center at Council Bluffs is scheduled for a major facelift in FY98.

FY97 was the first year in more than a decade that Iowa Western has had the Plant Fund Levy free of debt service requirements. IWCC has initiated an aggressive plan to address an extensive list of deferred maintenance and repair projects at both the Council Bluffs and Clarinda campuses. Plant Fund revenues are projected to increase in the coming years as several large recently completed construction projects get added to the property tax valuations. These include the casinos, Bunge soybean plant and OSI processing plant in Oakland.

As funding for General State Aid for Community Colleges has lacked support in Des Moines, the students of IWCC and the citizens of Southwest Iowa will be forced to assume a greater financial burden. Unless State Aid funding is greatly increased above the Governor's proposed \$4 million, the Administration of IWCC will be forced to raise tuition for the third consecutive year. The voters of Southwest Iowa have agreed to shoulder the cost of a bond issue to construct a 28,000 sq. ft. classroom addition. Funding from the State must be corrected to allow all citizens access to educational opportunities. If tuition is continually pushed upward because of inadequate state support some individuals will be denied an education due to cost.



Southwestern Community College

Southwestern Community College continues to search for methods of delivering a quality education to students, while state funding sources continue to decrease as a percentage of the total budget. As a result, the Southwestern Board has reluctantly increased student tuition and fees by \$2.00 per credit hour, effective for the 1998 fiscal year.

The additional tuition and fees were necessary to provide at least some of the funding for the complete networking of the main campus and attendance centers. The networking will be ready for students by the fall 1997 semester. The addition of ICN classrooms to provide better service to a growing number of non-traditional students and the business community has also proved to be a costly, but necessary expenditure.

The administration at Southwestern continues to search for new programs and evaluate existing programs in an attempt to better manage limited resources. Examples are a professional music program and a career option agricultural program which have been added in recent years and have become successful additions to the curriculum.

On a positive note, Southwestern's unrestricted general fund balance increased to approximately 8.6% of the working budget during FY 96. However, it appears that the amount may once again be reduced in order to fund necessary technology improvements.

Finally, Southwestern has formed a partnership with Graceland College to better serve the students of Area XIV and will improve efficiency through shared resources.



Indian Hills Community College

Indian Hills Community College is expecting a stable enrollment for fall, 1997. This is a continuation of recent enrollment trends that reflect a leveling of our institution's growth. The ten county area comprising the tax base for Indian Hills experienced a low 1.6 percent increase in valuation. This of course, indicates insignificant improvement in the revenue for the 20 -1/4 cent levy. This impacts both Fund 1 and Fund 7. Anticipating a legislative increase of 3 1/2 percent growth on the state aid portion of the budget, the college is compelled to implement a slight increase in tuition. This is necessary to meet anticipated recurring costs including that for personnel. The cash flow problems of the district have been reduced with the state aid being forwarded in a timely manner.

The college is expecting significant capital outlay costs to initiate a new program in bio-processing, the opening of additional extension centers and the typical maintenance costs associated with caring for nearly one million square feet of building space.

At this point, the college has no plans for changes in its leadership nor its organizational structure. The only concern of possible change deals with the funding of Iowa's community colleges. The college, at this time, is not planning on any changes that would impact the ability to maintain tuition revenue or the number of FTEE served.

The published budget for 1998 reflects the use of expected state revenues and possible utilization of unrestricted fund balance. The intent of the planning, budgeting and programming changes will continue to be impacted by the real revenues that result from allowable growth improvements.



Southeastern Community College

The Certified Budget for Southeastern Community College for the Fiscal Year beginning July 1, 1997 through June 30, 1998 includes the following assumptions:

General Unrestricted Fund:

The General Unrestricted Fund projects revenues at an increase of 1.33% over the Fiscal 97 working budget. Enrollment is projected to remain stable and an increase in tuition and fees will be necessary in order to achieve the tuition revenue included in the attached budget. The revenues also assume no loss of federal Perkins funding and a modest increase in taxable valuation in the merged area.

The expenditures for the General Unrestricted Fund are presented as increasing by 1.68%. It is important to note that there are no equipment expenditures projected in the General Unrestricted Fund with the exception of Library and AV materials.

General Restricted Fund:

The revenues for the General Restricted Fund include the ongoing standby levy to provide debt service funds for two INJT issues, Joyce (Lehigh) and Fruehauf.

Bond and Interest Fund:

Revenues for the Bond and Interest Fund reflect dollars required to be generated in order to service the principal and interest on two voted tax bonds.



CONCLUSIONS AND RECOMMENDATIONS

In many respects, FY 97 has been a challenging year for Iowa's community colleges. Although a strong economy has been good for the state of Iowa, it has resulted in reduced enrollments at several colleges. However, other colleges have experienced increased enrollments. Many colleges have experienced an increase in part-time students and a reduction of full-time students which impact tuition and fee revenue. The combination of reduced tuition and fee revenue and minimal growth in other revenue sources has resulted in a growing expenditure/revenue gap. One avenue that is used to bridge this gap has been to raise student tuition and fee rates. Thus, loss of revenue due to lower enrollments is offset by higher tuition rates charged per student. However, by raising tuition and fees, some potential students will be forced to either delay or forgo their plans to obtain post secondary education necessary for most jobs today.

Iowa's community college tuition and fee rates are significantly higher than regional and national averages. In fact, they are among the highest in the nation.

The demand and need for education is cost sensitive. Since tuition and fees have grown faster than inflation, it is reasonable to conclude that a community college education is less affordable to Iowans relative to what is was a few years ago. Students who want and need training in Iowa's community colleges are being denied access because of increasing costs.

Recommendations

The Division of Community Colleges and Workforce Preparation expresses appreciation and thanks to the 15 community college presidents and their staff for their assistance in developing this report.

In accordance with the Code of Iowa, 24.17, the fifteen community colleges have published their FY 98 budgets. In accordance with Code of Iowa, 260C.17 the community colleges request the State Board of Education approval of their individual budgets.



GLOSSARY OF TERMS

Fiscal Year

Operational time period which is from July 1 to June 30 for the community colleges.

Accounting Funds

General Fund The general fund is available for any legally authorized

purpose and is, therefore, used to account for revenue and expenditures for activities not provided for in other funds. The general fund consists of the unrestricted fund and the

restricted fund.

Unrestricted Fund 1 The unrestricted fund (fund 1) is to include the

organizational units to be financed and is directly concerned with the operation of and support of the educational program as a whole--with the only restrictions

being those imposed by the budget.

Restricted Fund 2 The restricted fund (fund 2) is used to account for

resources that are available for the operation and support of the educational program, but which are restricted as to

their use by an outside agency or person.

Combined Funds 1 and 2 The total of fund 1 plus fund 2 (unrestricted and restricted

funds).

Auxiliary Fund 3 Fund 3 (Auxiliary fund) is used to account for resources

received, held and disbursed by an institution over which the institution has determination as to the nature and

degree of receipts and expenditures.

Agency Fund 4 Fund 4 (Agency fund) is used to account for resources received, held and disbursed by a college as a fiscal agent

for others. Revenue and expenditures should not be included as college revenue or expenditures and should be

reported separately.

Scholarship Fund 5 Scholarship fund (fund 5) is used to account for resources

identified as: (1) those funds available for awards to students but are not in payment for services rendered to the institution and do not require repayment; and (2) offcampus workstudy shall be reported in this fund, but oncampus workstudy should not be; it should be reported in the fund which received the benefit of the workstudy

student.



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Loan Fund 6

Loan funds (fund 6) are those whose principle is loanable to needy students through interest bearing loans.

Plant Fund

Plant funds (fund 7) include several sub-funds such as the unexpended plant sub-fund, the debt service sub-fund, investment in plant sub-fund and the voted tax sub-fund. All revenue and expenditures contained in these sub-funds relate to the historical or current cost of land, buildings, etc. and their upkeep and operation.

Endowment 8

Endowment funds (fund 8) are those resources, the principal of which shall be maintained inviolate to conform with restrictions placed thereon by the donor or other outside agency. Generally, only the income from these funds may be used and the net income from endowment fund investments should not be reported as transactions of the endowment fund group but should be reported directly in the fund group from which such income will be expended.

Accounting Functions (within Fund 1 and 2)

Liberal Arts and Sciences Education, Vocational Technical Education, General Adult Education, Cooperative Programs or Services, General Administration, Student Services, Learning Resources, Physical Plant, and General Institution.

Revenue Sources

Unrestricted Fund Balance

The excess of revenue over expenditures from current or preceding years which is available to be spent for any purpose.

Restricted Fund Balance

An excess of revenue over expenditures from current or previous years which must be spent for specific purposes.

Student Fees

Incidental fees collected from students; such as lab,

graduation, transcript, and other fees.

Tuition

Tuition charges paid by students for attending classes/programs at an institution.

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Local Tax Support Taxes levied on property in a merged area for specific

purposes such as equipment replacement, operations, tort,

and other specially identified activities.

State Support Revenue received from state sources such as state general

aid, state workstudy, and other revenue from the state

treasury.

Federal Support Revenue categorized as being federal in origin, even

though it may pass through on state warrants. Examples are federal vocational aid, special needs, and Titles I, II,

III, VI and VII.

Sales and Services Incidental revenue produced by a sub-group of the

institution; such as vending machines, rental of college

facilities, bookstore, and other similar activities.

Other Income Any other miscellaneous income such as interest,

gifts/grants or any other source of income not identified in

any other area.

Expenditure Categories

Salaries, Related Payroll A group of expense accounts which relate to the

and Fringe Benefits salaries, related payroll and fringe benefits for employees

of the college.

Services This group of accounts includes fees paid for services by

persons not on the institution's payroll.

Materials, Supplies and Travel This category of expenses are identified as materials,

supplies, and travel.

Other Current Expenses Miscellaneous expenses related to operation of the

college.

Instructional Equipment Necessary equipment purchased for use in instructional

programs or courses offered by a college.

Capital Outlay Purchased equipment, vehicles, library books/films, land,

buildings and fixed equipment, other structures and improvements necessary for the operation of an

institution.



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Terms

NACUBO National Association of College and University Business

Officers

AICPA Association of Independent Certified Public Accountants

GAAP Generally Accepted Accounting Principles





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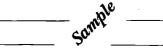
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